

County of Beaver, Pennsylvania
COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the Fiscal Year Ended December 31, 2003

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BASIC FINANCIAL STATEMENTS

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STATISTICAL SECTION

**BEAVER COUNTY GOVERNMENT
ELECTED OFFICIALS**

BOARD OF COMMISSIONERS:	DAN DONATELLA, CHAIRMAN JOE SPANIK CHARLES A. CAMP	
CLERK OF COURTS:	JUDY R. ENSLEN	
CONTROLLER:	RICHARD W. TOWCIMAK	
CORONER:	WAYNE N. TATALOVICH	
DISTRICT ATTORNEY:	DALE FOUSE	
PROTHONOTARY:	NANCY C. WERME	
RECORDER OF DEEDS:	JANICE JESCHKE BEALL	
REGISTER OF WILLS:	CAROL R. FIORUCCI	
SHERIFF:	FELIX A. DeLUCA, JR.	
TREASURER:	CONNIE T. JAVENS	
JURY COMMISSIONERS:	DOROTHY COLELLA NANCY LOXLEY	
COURT OF COMMON PLEAS:	HON. ROBERT E. KUNSLEMAN HON. JOHN D. McBRIDE HON. GEORGE E. JAMES HON. C. GUS KWIDIS HON. RICHARD MANCINI HON. JOHN P. DOHANICH	
DISTRICT JUSTICES:	HARRY E. KNAFELC DONALD EILER JAMES DiBENEDETTO EDWARD C. HOWE MARTIN V. SCHULTE JOHN ARMOUR C. DOUGLAS LOUGHNER JANET SWIHART JOSEPH ZUPSIC	36-01-01 36-01-02 36-01-03 36-02-01 36-02-02 36-03-01 36-03-02 36-03-04 36-03-03

DEPARTMENT MANAGERS

ADULT PROBATION	ED COLONNA
AIRPORT	BETH LaVALLE
ALLENCREST	ROBERT ROSE
ASSESSMENT/TAX CLAIM	MICHAEL KOHLMAN
FRIENDSHIP RIDGE	WILLIAM JUBECK*
CHIEF CLERK	JOANN CLARKE
CHILD CARE CHOICES	JOE PIROLI
COMMUNITY DEVELOPMENT	LISA SIGNORE (ACTING)
CONSERVATION DISTRICT	JOHN SCHERFEL
COURT ADMINISTRATOR	JOSEPH CABRAJA
DOMESTIC RELATIONS	JOE SIGNORE
ELECTIONS BUREAU	DORENE MANDITY
EMERGENCY SERVICES	WES HILL
FINANCIAL ADMINISTRATOR	ROB CYPHERT
DEPARTMENT OF PUBLIC WORKS	JAMES CAMP
HUMAN RESOURCES	RICHARD DARBUT
INFORMATION TECHNOLOGY	FRANK SIGNORE
JAIL WARDEN	WILLIAM SCHOUPPE
JUVENILE PROBATION	DEBORAH KUNSELMAN
LAW LIBRARY	BETTY DENGEL
LIBRARY COMMISSION	DIANE AMBROSE
MENTAL HEALTH/MENTAL RETARDATION	GERARD MIKE
MICROGRAPHICS	CHARLES HILT
OFFICE ON AGING	BRANDON JAMES
PLANNING COMMISSION	FRANK MANCINI
PUBLIC DEFENDER	JOSEPH BUDICAK
PURCHASING/MAILROOM	VACANT
RECREATION	TOM KING
VETERANS ADMINISTRATION	WILLIAM MUNS
VICTIM SERVICES	TERRY BRUCE
WASTE MANAGEMENT	CHARLES RAABE
WEIGHTS AND MEASURES	DAN SANTIA

* Contract with The Medical Center, Beaver.

ELECTED OFFICIALS

BOARD OF COMMISSIONERS

The Board of Commissioners are the chief executive officers of the County. They are responsible for all legislative and administrative functions of the County.

CLERK OF COURTS

The Clerk of Courts is the chief clerk of the Court of Common Pleas. The Clerk of Courts is responsible for maintaining court records and collecting all court related fines and fees.

CONTROLLER

The Controller is the chief financial officer of the County who is responsible for supervising the budget, financial reporting, auditing, accounts payable and payroll. In addition, the Controller sits on many boards and is responsible for many administrative functions relating to those boards.

CORONER

The Coroner is responsible for inquiries/inquests relating to wrongful and/or suspicious deaths for the County.

DISTRICT ATTORNEY

The District Attorney is the chief prosecutor for the County.

PROTHONOTARY

The Prothonotary is responsible for maintaining court records and filings relating to divorce, civil cases, filing financial statements, liens and issuing passports.

RECORDER OF DEEDS

The Recorder of Deeds is responsible for the official filing of all property transfers within the County. This includes recordation of mortgages as well as deeds for properties sold.

ELECTED OFFICIALS – (Continued)

REGISTER OF WILLS

The Register of Wills is responsible for issuing marriage licenses, legal filings of estates and collecting estate taxes.

SHERIFF

The Sheriff is the chief law enforcement officer for the County.

TREASURER

The Treasurer is responsible for collecting taxes levied by the County, investing County funds and issuing licenses for small games of chance and dog permits.

JURY COMMISSIONERS

The Jury Commissioners are responsible for the jury selection process for the Court of Common Pleas.

COURT OF COMMON PLEAS

There are six judges that preside over the Court of Common Pleas within Beaver County. They are responsible for hearing cases and legal decisions in addition to overseeing the Court system of Beaver County.

DISTRICT JUSTICES

There are nine District Justices within Beaver County that are established by district. They are responsible for arraignments, hearing minor claims, and traffic violations for Beaver County.

DEPARTMENT DESCRIPTIONS

ADULT PROBATION

This office administers the probation procedures as established by the Court system. The office is responsible for monitoring adult individuals who are serving court-mandated probation in addition to administering state and federal grants that are received for such purposes.

AIRPORT

This department is responsible for the safe and efficient operation of the Beaver County Airport. This includes enforcing Federal Aviation Administration policies and administering grants that are in effect for various airport projects.

ALLENCREST JUVENILE DETENTION CENTER

The center operates within guidelines as established by the court system pertaining to juveniles. This center houses and monitors juveniles while providing necessary counseling as required by the courts.

ASSESSMENT / TAX CLAIM

This office is responsible for enforcing taxes levied by the Board of Commissioners for real estate. It assesses all properties within the County and manages the tax system.

CENTRAL TELEPHONE

This department is responsible for the maintenance and operation of the telephone communication system for the County. This department is under the management of the Chief Clerk.

CHIEF CLERK

The Chief Clerk is an administrative assistant to the Board of Commissioners.

CHILD CARE CHOICES

This department is responsible for the managed care program for children within Beaver County and it administers the grant programs that are established for those purposes by the Commonwealth and Federal government.

DEPARTMENT DESCRIPTIONS - (Continued)

CHILDREN AND YOUTH SERVICES

This agency oversees the programs which the County provides under grants awarded by the Commonwealth and Federal governments for the welfare of children. The agency provides families as well as children with various services such as counseling and foster care.

COMMUNITY DEVELOPMENT

This department is responsible for the administration of Federal and Commonwealth grants that are provided to the County for various programs. These programs assist in private and public development and improvement such as main street renovations and infrastructure repairs.

CONSERVATION DISTRICT

The agency is responsible for environmental and soil erosion programs for the County. The agency is also responsible for the administration of grant programs awarded through Federal and Commonwealth governments.

COURT ADMINISTRATOR

This administrative office of the Court manages the Court system within Beaver County. This entails all activities and responsibilities of the Court system, as well as the offices that are responsible for those activities.

INFORMATION SERVICES

This office is responsible for managing information services which are provided for the County. The department provides technical services and support for various hardware and software programs in operation as well as communication systems. The department also directs the central telephone system.

DEPARTMENT OF PUBLIC WORKS

This department manages various County projects, parks, road maintenance, rodent control, buildings and grounds and minor repairs.

DOMESTIC RELATIONS

This court related office is responsible for providing and managing services that are under the auspices of the Court system regarding domestic (family) problems and court situations.

DEPARTMENT DESCRIPTIONS - (Continued)

ELECTIONS BUREAU

This office is responsible for all activities involving primary, general and special elections within Beaver County.

EMERGENCY SERVICES

This office is responsible for managing and administering all activities that pertain to emergency situations affecting Beaver County. The 911 Center of Beaver County is under this jurisdiction.

FINANCIAL ADMINISTRATOR

This individual is responsible for the preparation of the County's budget.

JAIL

The jail serves as a detention center for individuals awaiting trial or sentenced to serve time for minor violations or on work release programs mandated by the Court.

HUMAN RESOURCES

This department is responsible for all activities pertaining to human resources for Beaver County. Included in this array of services are employee hiring, discharge, rehabilitation efforts, administering EEOC compliance, and labor relations activities.

LAW DEPARTMENT

This department acts as general legal counsel for the County. They directly report to the Board of Commissioners but assist all county offices and departments with legal expertise.

LIBRARY COMMISSION

The commission administers the library system of Beaver County. The system is composed of ten member libraries and a bookmobile. Each library is responsible for managing its own budget and is supported by Federal, Commonwealth, and County funds.

MAIL ROOM

This department is responsible for mail distribution for the County.

DEPARTMENT DESCRIPTIONS – (Continued)

MENTAL HEALTH/RETARDATION

This agency provides services for individuals needing assistance due to dependencies or addictions to controlled substances and alcohol abuse. The services provided are mental health, mental retardation, and drug and alcohol programs in forms of self-help and advocacy organizations. They also provide counseling, case management, prevention/intervention, outpatient and inpatient services, and treatment. The agency is able to provide such services through grants offered by Federal, Commonwealth and County funding.

MICROGRAPHICS

This department provides microfilming services and record assistance to all Beaver County offices.

OFFICE ON AGING

This agency is responsible for administering all programs provided by Beaver County to senior citizens. The types of services include but are not limited to: information and referral, care management, homemaker service, personal and attendant care, adult day care, respite care and ombudsman services. This agency is able to provide services through funding provided by the Federal, Commonwealth, and County governments.

PUBLIC DEFENDER

The Public Defender is responsible for providing legal services to indigent individuals as required by the Courts.

PURCHASING

This department is responsible for all procurement for the County. In addition, it is responsible for maintaining all records for fixed assets.

RECREATION AND TOURISM PROMOTION

This department is responsible for administering all recreational programs offered by the County, management of County recreational facilities, and promoting tourism within the County.

DEPARTMENT DESCRIPTIONS - (Continued)

VETERANS AFFAIRS

This department provides services and information to veterans and their families concerning benefits and it administers the Federal, Commonwealth, and County laws pertaining to burial of deceased veterans and their spouses.

VICTIM WITNESS

This department operates under the auspices of the District Attorney's Office. It provides assistance to individuals that had been victimized by a crime or witnessed a crime.

WASTE MANAGEMENT

This department manages the recycling program for Beaver County.

WEIGHTS AND MEASURES

This department is responsible for the testing and review of all weighing and measuring devices both public and private within Beaver County and offering the necessary certifications of compliance.

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the County of Beaver (the "County"), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2003. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal.

Financial Highlights

- The County's real property tax was maintained at 15.7 mills for a second consecutive year.
- Financial information for the Community College of Beaver County is presented along with the County's financial statements for the first time (Note A). The County helped fund the operations of the College by providing \$2.1 million during the year.
- The County owned nursing facility, Friendship Ridge, incurred a \$4 million loss during the year.
- In the face of continuing economic difficulties, tax revenues increased by approximately \$1.7 million.
- The County maintained an investment grade bond rating of AAA insured from Standard & Poor.
- Operating grants and contributions for governmental activities increased approximately \$7.2 million.
- Investment income for governmental and business-type activities decreased approximately \$0.55 million from the prior year and \$2.55 million from two years ago.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

The *statement of net assets* provides information showing the status of the County's financial position at year-end. It reports the availability of assets for future use and is

an important management tool in financial planning. The statement distinguishes those assets used exclusively with regards to government operation versus those assets committed to the business operation of government.

The *statement of activities* presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods, such as uncollected taxes, earned but unused vacation leave, accrued interest on long-term debt, accrued payroll, and intergovernmental receivables.

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the County are general government, judicial, public safety, public works and enterprise, culture, recreation, conservation, and human services. The business-type activities of the County are Friendship Ridge, Emergency Services, and Health Choices.

The government-wide financial statements include not only the County itself (known as the *primary government*), but also two legally separate entities, the Beaver County Transit Authority and the Community College of Beaver County, for which the County provides subsidies and appoints their boards. Financial information for these *component units* are reported separately from the financial information presented for the primary government itself.

The government-wide financial statements can be found on pages 33-36 of this report.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. This fund grouping is used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions.

Immediately following both the governmental funds' balance sheet and the governmental funds' statement of revenues, expenditures, and changes in fund balances, a statement is presented that provides a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The County maintains sixteen individual governmental funds. Information is presented separately in the governmental funds' balance sheet and in the governmental funds' statement of revenues, expenditures, and changes in fund balance for the General Fund, Mental Health / Mental Retardation, Children & Youth, and the 1996 Bond Issue, all of which are considered to be major funds. Data from the other twelve governmental funds are combined into a single aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining schedules elsewhere in this report. The County adopts an annual appropriated budget for its governmental funds.

The basic governmental funds financial statements can be found on pages 37-42 of this report.

Proprietary funds. The County maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses enterprise funds to account for Friendship Ridge, Emergency Services, and Health Choices. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions.

The County uses an internal service fund to account for the medical benefits of the County's employees. Because this service predominantly benefits governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary funds' financial statements provide separate information for Friendship Ridge and for Health Choices, both of which are considered to be major funds of the County, and for Emergency Services, which is a non-major fund. The proprietary funds' financial statements also provide separate information for the County's internal service fund.

The basic proprietary funds' financial statements can be found on pages 43-48 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefits of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on pages 49-50 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

The notes to the financial statements can be found on pages 51-98 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's progress in funding its obligation to provide pension benefits to its employees and budgetary comparison statements for the general fund and major special revenue funds which have been provided to demonstrate compliance with the budget.

Required supplementary information can be found on pages 99-103 of this report.

The combining schedules referred to earlier in connection with non-major governmental funds are presented immediately following the required supplementary information.

Combining and individual fund schedules can be found on pages 104-147 of this report.

Government-wide Financial Analysis

This analysis focuses on the Primary Government (see above). Separate financial statements for the County's component units, including their management's discussion and analysis, can be obtained from the component units at the addresses disclosed in Note A.

Analysis of Net Assets

Net assets are a useful indicator of a government's financial position. For the County, total assets exceeded liabilities by \$23,902,685 and \$38,860,639 at December 31, 2003 and 2002, respectively.

County of Beaver's Statement of Net Assets
(in thousands)

The following is a summary of the County's Statement of Net Assets as of December 31, 2003 and 2002:

	<u>2003</u>	<u>2002</u>	<u>2003</u>	<u>2002</u>	<u>2003</u>	<u>2002</u>
<i>Assets:</i>						
Current and Other Assets	\$ 24,375	\$ 34,270	\$ 20,174	\$ 28,013	\$44,549	\$ 62,283
Capital Assets	<u>76,077</u>	<u>76,770</u>	<u>13,498</u>	<u>13,436</u>	<u>89,575</u>	<u>90,206</u>
	100,452	111,040	33,672	41,449	134,124	152,489
<i>Liabilities:</i>						
Long-Term Liabilities Outstanding	85,056	86,813	6,019	5,162	91,075	91,975
Other Liabilities	<u>13,394</u>	<u>16,523</u>	<u>5,752</u>	<u>5,130</u>	<u>19,146</u>	<u>21,653</u>
	98,450	103,336	11,771	10,292	110,221	113,628
<i>Net Assets:</i>						
Invested in Capital Assets, net of related debt	1,138	3,204	8,882	8,274	10,020	11,478
Restricted		-	7,128	11,902	7,128	11,902
Unrestricted	<u>864</u>	<u>4,500</u>	<u>5,891</u>	<u>10,981</u>	<u>6,755</u>	<u>15,481</u>
	<u>\$ 2,002</u>	<u>\$ 7,704</u>	<u>\$ 21,901</u>	<u>\$ 31,157</u>	<u>\$ 23,903</u>	<u>\$ 38,861</u>

A significant portion of net assets are largely restricted for specific legal purposes in the HealthChoices program

Changes in Net Assets

The County's net assets decreased by \$14,957,954 and \$9,977,755 for the years ended December 31, 2003 and 2002, respectively. The mix of County revenues remained essentially unchanged from 2002. Approximately 41% of the County's revenue came from grants and contributions, 38% for services provided, and 20% from taxes on real property. The corresponding figures for 2002 were 40%, 39%, and 20% respectively. The County's expenses cover a wide range of services. The largest share of expenses continues to be incurred for human services, HealthChoices and Friendship Ridge.

The following summarizes the County's Statement of Activities for the years ended December 31, 2003 and 2002.

County of Beaver's Statement of Activities
(in thousands)

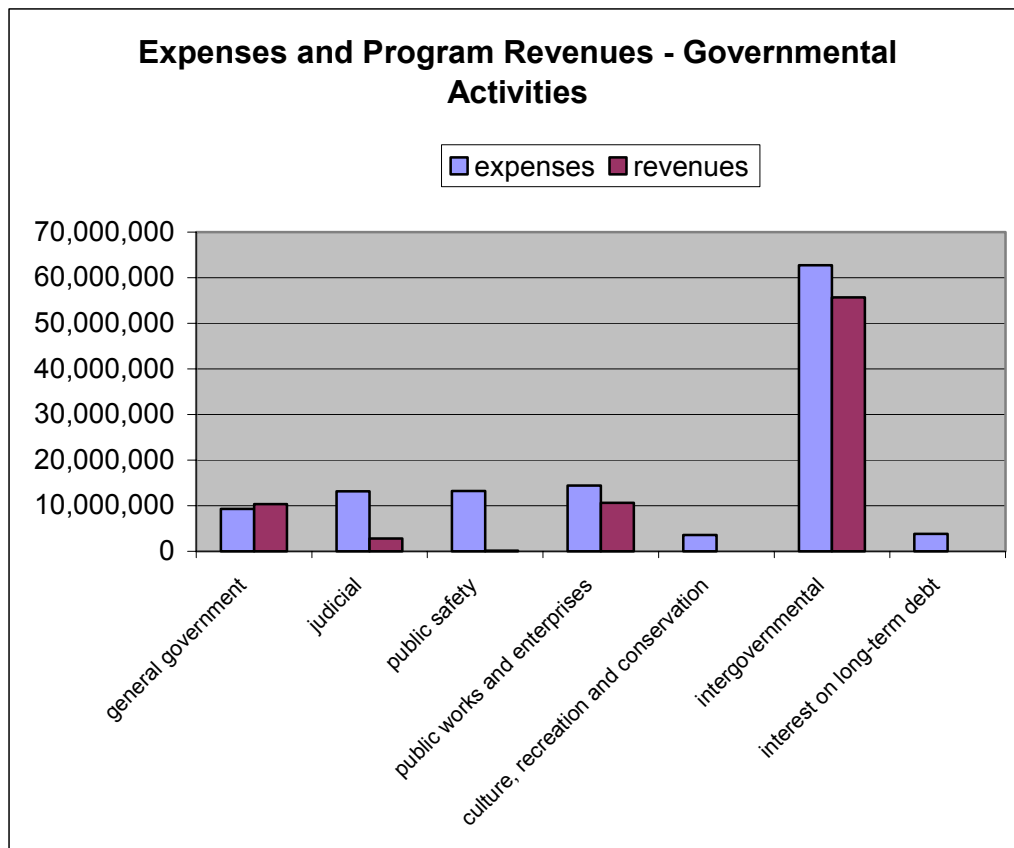
	Governmental Activities		Business-type Activities		Totals	
	<u>2003</u>	<u>2002</u>	<u>2003</u>	<u>2002</u>	<u>2003</u>	<u>2002</u>
<i>Program Revenues:</i>						
Fees and Charges	\$ 10,460	\$ 9,940	\$ 53,300	\$ 51,766	\$ 63,760	\$ 61,706
Operating Grants and Contributions	70,376	63,124	-	-	70,376	63,124
<i>General Revenues:</i>						
Real Estate Taxes	32,829	31,173	-	-	32,829	31,173
Investment Income	987	1,344	146	340	1,133	1,684
Unrestricted Gifts	<u>-</u>	<u>-</u>	<u>5</u>	<u>13</u>	<u>5</u>	<u>13</u>
	114,652	105,581	53,451	52,119	168,103	157,700
<i>Program Expenses:</i>						
General Government	9,268	10,109	-	-	9,268	10,109
Judicial	13,136	12,259	-	-	13,136	12,259
Public Safety	13,236	11,841	-	-	13,236	11,841
Public Works and Enterprises	14,429	14,272	-	-	14,429	14,272
Culture, Recreation and Conservation	3,536	3,349	-	-	3,536	3,349
Human Services	61,905	56,843	-	-	61,905	56,843
Miscellaneous	795	593	-	-	795	593
Interest Expense	3,845	3,922	-	-	3,845	3,922
Friendship Ridge	-	-	45,551	41,826	45,551	41,826
Emergency Services	-	-	1,669	1,932	1,669	1,932
Health Choices	<u>-</u>	<u>-</u>	<u>15,595</u>	<u>11,432</u>	<u>15,595</u>	<u>11,432</u>
Total Expenses	120,150	113,188	62,815	55,190	182,965	168,378
Deficiency Before Other Items and Transfers	(5,498)	(7,607)	(9,364)	(3,071)	(14,862)	(10,678)
Gain (Loss) on Disposals	(96)	700	-	-	(96)	700
Transfers Out	(108)	(122)	-	-	(108)	(122)
Transfers In	<u>-</u>	<u>-</u>	<u>108</u>	<u>122</u>	<u>108</u>	<u>122</u>
Change in Net Assets	(5,702)	(7,029)	(9,256)	(2,949)	(14,958)	(9,978)
Net Assets – Beginning	<u>7,704</u>	<u>14,733</u>	<u>31,157</u>	<u>34,106</u>	<u>38,861</u>	<u>48,839</u>
Net Assets – Ending	<u>\$ 2,002</u>	<u>\$ 7,704</u>	<u>\$ 21,901</u>	<u>\$ 31,157</u>	<u>\$ 23,903</u>	<u>\$ 38,861</u>

Analysis of Changes in Net Assets

The County's net assets decreased by \$14,957,954 and \$9,977,755 for the years ended December 31, 2003 and 2002, respectively. This decrease is explained in the governmental and business-type activities discussion below.

Governmental Activities

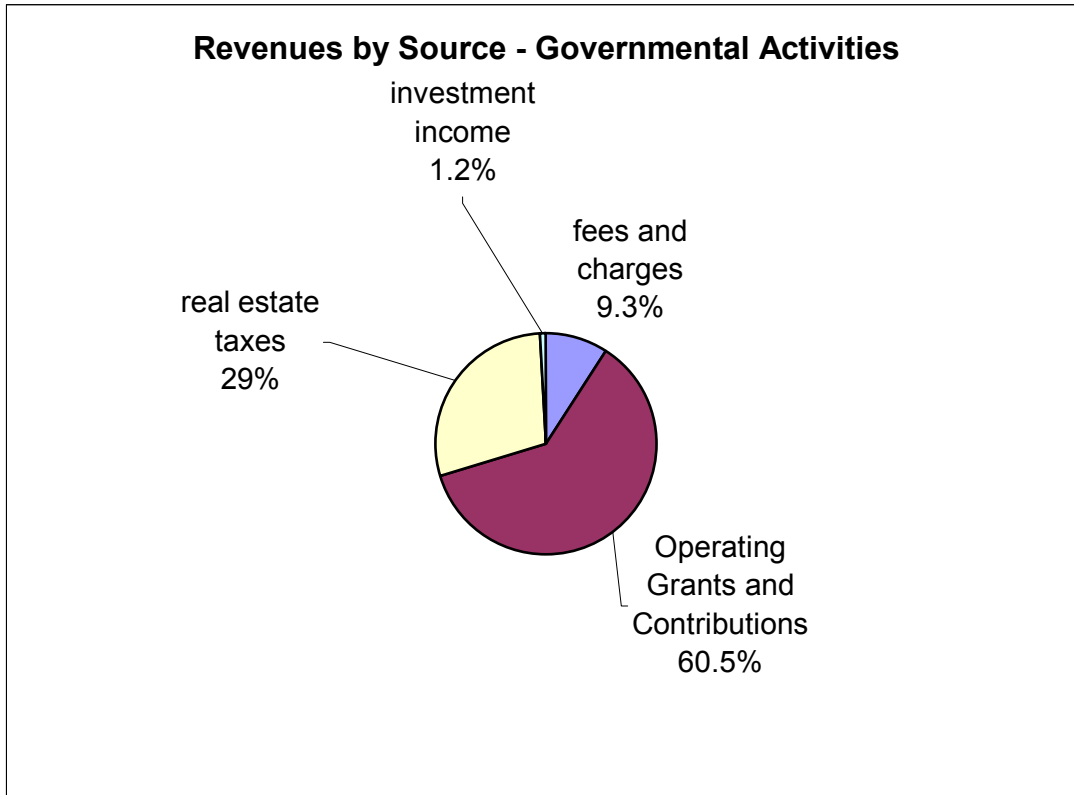
Governmental Activities decreased the County's net assets by \$5,701,847. Key elements of the decrease are a result of lower investment income and higher expenses for providing public safety and human services.



Increased salaries and responsibilities lead to an increase in the expenses net of revenues for the public safety function. Expenditures increased by \$1.39 million while revenues declined slightly.

In the human services function, increases in revenue of \$5.44 million were not enough to cover the increases in expense of \$5.06 million due to increased demand for services.

Due to declining interest rates, investment income fell approximately \$0.4 million during 2003.

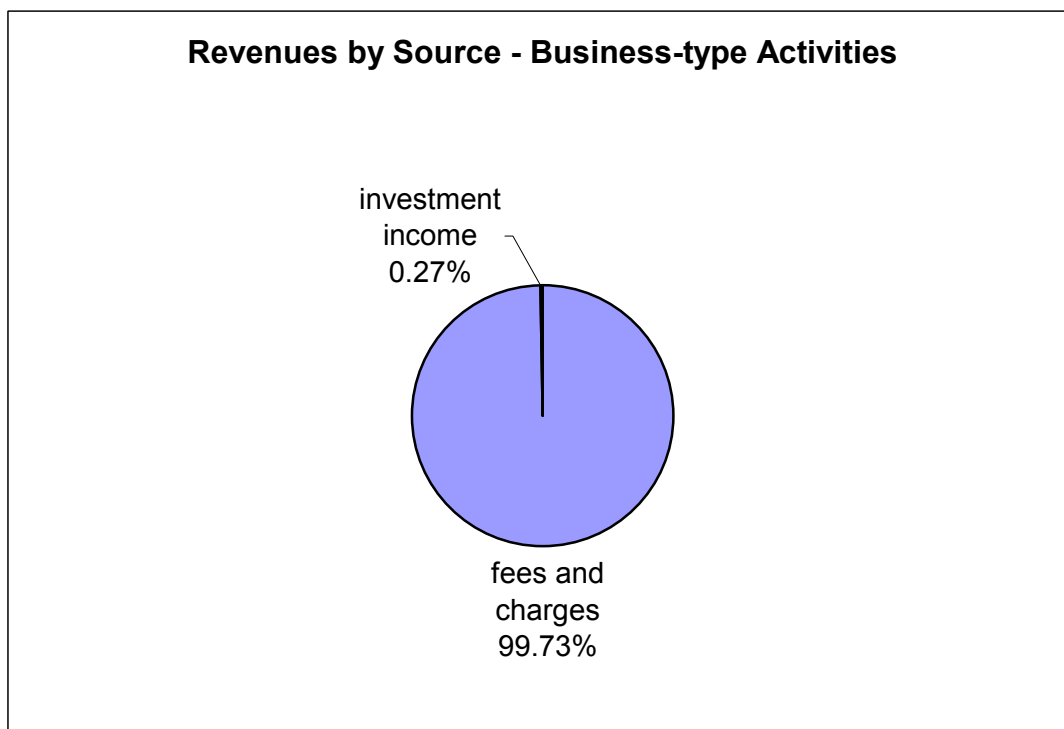
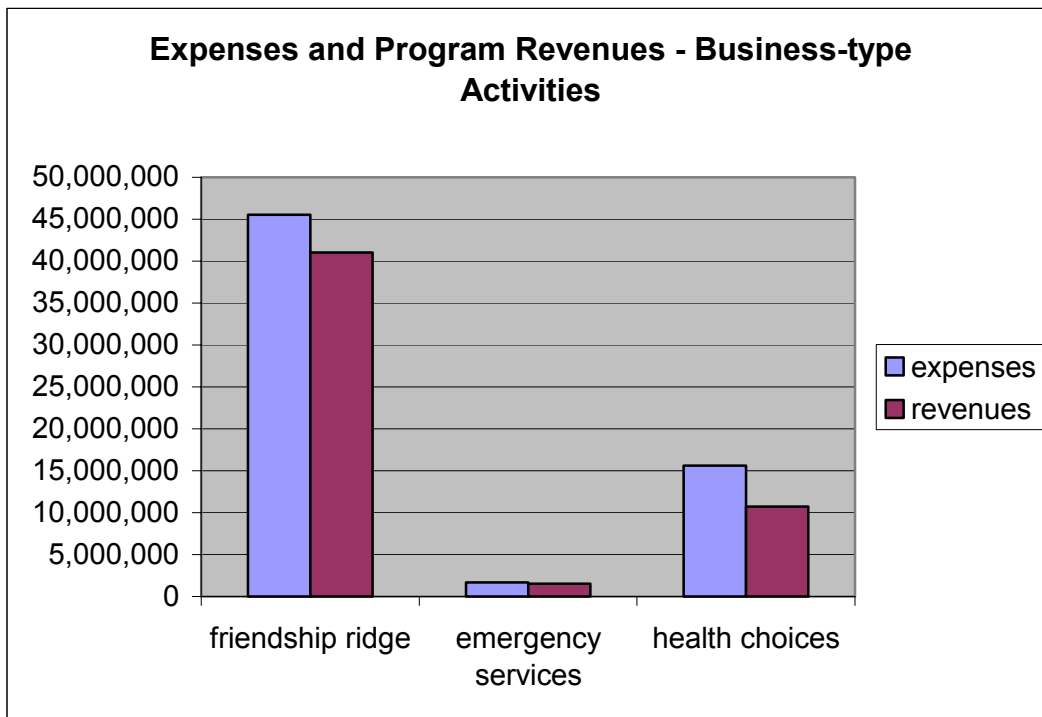


Business-type Activities

Business-type activities decreased the County's net assets by \$9,256,107 for the year ended December 31, 2003. The two major enterprise funds, HealthChoices and Friendship Ridge, each experienced decreases in net assets of over \$4.3 million.

The decrease in net assets for the HealthChoices program is due to an increase in demand for the services of this program without a corresponding increase in revenues and the expenditure of funds within approved reinvestment plans. The Commonwealth of Pennsylvania provides revenue for this program based on fixed rates which are dependent on the number of County residents enrolled in the program. Enrollment was largely unchanged during 2003.

Friendship Ridge incurred a loss for the second year in a row due primarily to continued pressure by the Federal Government to cut back on Medicare/Medicaid costs despite the increasing costs of providing medical services.



Financial Analysis of the County's Individual Funds

Governmental Funds

The focus of the County's Governmental Funds is to provide information on near-term inflows, outflows and balances of expendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year.

At December 31, 2003, the County's Governmental Funds reported a combined ending fund balance of \$12,437,433, a decrease of \$5,440,823 in comparison to the previous year. \$11,735,229 of this total amount or 94% represents unreserved fund balance, which is available for spending at the County's discretion in the coming year.

The General Fund is the main operating fund for the County. Its fund balance decreased by approximately \$1 million during 2003 and \$1.5 million during 2002. This improvement was due to an increase in revenues of \$3.11 million and continuing efforts to control expenditures. The General Fund is discussed in more detail in the General Fund budgetary highlights section (see below).

The Mental Health / Mental Retardation fund decreased by approximately \$.35 million during 2003 and \$.86 million during 2002. Intergovernmental revenues were less than budgeted amounts and it failed to keep pace with service costs. The County anticipates that the fund's current decrease will be recaptured during the coming year once the County is able to recognize revenues currently deferred.

The Children & Youth fund increased by \$0.5 million during 2003 as compared to a decrease of \$0.76 million during the prior year. This increase was primarily due to timing differences in intergovernmental revenues. The Children & Youth fund had a fund balance of \$0.81 million at December 31, 2003.

During 2003, the County continued to spend down the balance of the 1996 Bond Issue fund. The fund decreased by \$4.76 million during 2003 as compared to \$4.87 million during the prior year. The County had \$3.73 million in unreserved fund balance to spend on capital projects as of December 31, 2003.

The County's numerous nonmajor funds experienced a decrease in fund balance of \$0.46 million and \$0.69 million during 2003 and 2002, respectively. The main source of this decrease during the current year was the continued spending of the balances in the nonmajor capital project funds.

Proprietary Funds

The County's Proprietary Funds provide the same type of information found in the government-wide financial statements, but in more detail. Please refer to the analysis of the changes in net assets for business-type activities for a discussion of Friendship Ridge and the Health Choices program.

Fiduciary Funds

The County maintains Fiduciary Funds for the Pension Trust Fund and several agency funds. Net assets of the Pension Trust Fund increased by \$23,791,435 as compared to a decrease of \$7,265,002 during 2002. The increase during the current year was due in large part to increases in the fair value of investments and the County's contribution pursuant to its fiduciary responsibilities.

General Fund Budgetary Highlights

During any given year there are many factors that may change a budget from the *original* approved version to the *final* ending version. There may be changes in policies, revenue sources or unexpected events that have a financial impact upon the county and require that the budget be adjusted to reflect those circumstances.

The General Fund's budgeted revenues were increased by \$0.96 million from the original budget primarily due to an increase in intergovernmental revenues. These changes in intergovernmental revenues were due to grant awards that were received but not anticipated at the time the original budget was approved.

The General Fund's budgeted expenses were increased by \$3.15 million from the original budget during the year. The main explanation for this increase was the increase in health costs. As explained more fully in Note L, the County pays most medical expenses for its employees directly. As medical costs rise, the County must increase the budget to reflect the increased cost of this employee benefit. The following table summarizes the difference in Salaries and Benefits by function between the original and final budget.

<i>Function</i>	<i>Original Budget</i>	<i>Final Budget</i>	<i>Difference</i>
General Government	\$ 6,626,175	\$ 7,015,955	\$ 389,780
Judicial	8,004,201	8,577,344	573,143
Public Safety	11,576,418	12,449,847	873,429
Public Works	2,448,612	2,620,045	171,433
Culture, Recreation and Conservation	1,633,013	1,796,184	163,171
Human Services	-	-	-
TOTAL	\$ 30,288,419	\$ 32,459,375	\$ 2,170,956

While the Human Services function has no expenditures for salaries, the original budget for this function was increased by \$0.8 million due to additional amounts due for the required County match of certain Federal and State grants and additional amounts paid to the Beaver County Transit Authority.

In reviewing the General Fund budget, there are differences between actual amounts and those budgeted that are due to various business and economic factors within the County. General Fund expenses ended approximately \$4.1 million under budget. The County had operated fiscally prudent with each department manager monitoring employee expenses (overtime, travel), delaying major purchases, and imposing a freeze on job creation. The net result was a savings which enabled the County not to raise taxes for 2003. The current millage for Beaver County is 15.7.

County of Beaver's Capital Assets (in thousands and net of depreciation)

What follows is a summary of the County's capital assets as of December 31, 2003 and 2002.

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Totals</u>	
	<u>2003</u>	<u>2002</u>	<u>2003</u>	<u>2002</u>	<u>2003</u>	<u>2002</u>
Land	\$ 1,874	\$ 1,874	\$ 42	\$ 42	\$ 1,916	\$ 1,916
Buildings and Improvements	68,322	68,981	4,724	3,516	73,046	72,497
Vehicles	415	259	-	-	415	259
Furniture and Equipment	3,980	4,387	8,732	9,878	12,712	14,265
Infrastructure	<u>1,486</u>	<u>1,269</u>	<u>-</u>	<u>-</u>	<u>1,486</u>	<u>1,269</u>
Total	<u>\$76,077</u>	<u>\$76,770</u>	<u>\$ 13,498</u>	<u>\$ 13,436</u>	<u>\$ 89,575</u>	<u>\$ 90,206</u>

Additional information on the County's capital assets can be found in Note F on pages 76-79 of this report.

Outstanding Debt, at Year End

The County continued to make principal and interest payments on its existing long-term debt as scheduled. During 2003, the County issued two bond issues, \$5,375,000 in General Obligation Refunding Notes, Series A of 2003 and \$1,405,000 in General Obligation Bonds, Series B of 2003. The Series A Notes were issued for the purpose of refunding a prior bond issue. By refunding the prior bond issue, the County was available to obtain a lower interest rate on its debt and improve cash flow during 2003. The Series B Bonds were issued for the purpose of making capital improvements at Friendship Ridge. Refer to Note J for further details.

Here is a summary of the County's long-term debt at December 31, 2003 and 2002:

	<u>2003</u>	<u>2002</u>
Governmental activities		
General obligation debt	\$70,463,893	\$70,876,859
Other long-term debt	<u>4,180,000</u>	<u>4,325,000</u>
Governmental activities	74,643,893	75,201,859
Business-type activities	<u>6,018,792</u>	<u>5,170,000</u>
Total	<u>\$ 80,662,685</u>	<u>\$ 80,371,859</u>

The County's general obligation bond rating is 'AAA' insured from Standard and Poor. More detailed information about the County's long-term liabilities can be found in Note J on pages 86-94 of this report.

Economic Factors

The County has suffered significant losses in employment with the downsizing of USAirways. USAirways is the largest employer for Beaver County residents and is becoming a regional carrier. USAirways will no longer have Pittsburgh International as a HUB. Therefore, we are expecting further job losses for County residents.

Beaver County has been able to maintain a steady millage rate for two consecutive years and still maintain a positive fund balance without curtailing services to County residents. The Commissioners and elected officials continue to market Beaver County to entice tourists to visit the area and businesses to locate within the area.

Requests for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Office of the Controller
Beaver County Courthouse
810 Third Street
Beaver, Pennsylvania, 15009-2196

County of Beaver, Pennsylvania

**STATEMENT OF NET ASSETS
December 31, 2003 or June 30, 2003**

	<u>Primary Government</u>		
	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
ASSETS			
Cash and Cash Equivalents	\$ 9,641,321	\$ 6,602,670	\$ 16,243,991
Restricted Cash	-	4,100,079	4,100,079
Investments	5,764,308	2,437,907	8,202,215
Receivables	8,119,747	6,523,928	14,643,675
Internal Balances	367,410	(367,410)	-
Supplies	-	193,276	193,276
Prepaid Expenses	71,847	268,366	340,213
Other Assets	409,979	415,248	825,227
Land	1,874,354	42,075	1,916,429
Buildings and Improvements	82,471,611	10,626,894	93,098,505
Vehicles	2,417,629	-	2,417,629
Furniture and Equipment	12,646,006	27,170,679	39,816,685
Infrastructure	1,527,086	-	1,527,086
Accumulated Depreciation	<u>(24,859,618)</u>	<u>(24,342,143)</u>	<u>(49,201,761)</u>
TOTAL ASSETS	<u><u>\$ 100,451,680</u></u>	<u><u>\$ 33,671,569</u></u>	<u><u>\$ 134,123,249</u></u>
LIABILITIES			
Accounts Payable and Other			
Current Liabilities			
Accounts Payable	\$ 7,541,335	\$ 1,900,244	\$ 9,441,579
Internal Balances	-	-	-
Compensated Absences	1,994,034	400,000	2,394,034
Accrued Interest	870,301	90,243	960,544
Accrued Other Liabilities	1,254,035	1,005,736	2,259,771
Resident Funds	-	260,488	260,488
Deferred Revenues	952,447	39,528	991,975
Accrued Healthcare Costs	782,250	2,055,527	2,837,777
Noncurrent Liabilities			
Due within one year	2,423,425	530,000	2,953,425
Due in more than one year	<u>82,632,179</u>	<u>5,488,792</u>	<u>88,120,971</u>
TOTAL LIABILITIES	<u><u>\$ 98,450,006</u></u>	<u><u>\$ 11,770,558</u></u>	<u><u>\$ 110,220,564</u></u>
NET ASSETS			
Invested in Capital Assets			
net of related debt	\$ 1,137,967	\$ 8,882,470	\$ 10,020,437
Restricted for:			
Restricted Fund	-	1,500,000	1,500,000
Risk and Contingency	-	2,500,000	2,500,000
Reinvestment	-	3,127,610	3,127,610
Unrestricted	<u>863,707</u>	<u>5,890,931</u>	<u>6,754,638</u>
TOTAL NET ASSETS	<u><u>\$ 2,001,674</u></u>	<u><u>\$ 21,901,011</u></u>	<u><u>\$ 23,902,685</u></u>

Component Units	
Beaver County Transit Authority as of June 30, 2003	Community College of Beaver County as of June 30, 2003
\$ 212,624	\$ 1,723,953
310,000	-
-	199,110
3,155,905	2,428,629
-	-
115,191	188,511
105,471	82,152
-	228,625
3,286,121	1,018,799
14,057,066	17,359,177
9,090,160	102,152
1,275,254	4,189,161
-	-
(6,370,966)	(13,776,157)
<u>\$ 25,236,826</u>	<u>\$ 13,744,112</u>

\$ 211,289	\$ 948,505
-	-
-	613,503
-	35,340
157,976	1,195,350
-	-
1,476,022	1,408,831
-	-
1,000,000	540,058
-	7,275,734
<u>\$ 2,845,287</u>	<u>\$ 12,017,321</u>

\$ 19,268,939	\$ 1,920,162
-	144,840
-	-
-	-
1,054,247	(338,211)
<u>\$ 20,323,186</u>	<u>\$ 1,726,791</u>

The accompanying notes are an integral part of this financial statement.

County of Beaver, Pennsylvania

STATEMENT OF ACTIVITIES

For the Years Ended December 31, 2003 or June 30, 2003

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		
		Fees and Charges	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General Government	\$ 9,267,579	\$ 6,458,387	\$ 3,911,642	\$ -
Judicial	13,136,088	275,774	2,525,688	-
Public Safety	13,236,526	1,790	108,350	-
Public Works and Enterprises	14,428,990	648,922	9,955,188	-
Culture, Recreation and Conservation	3,536,393	-	-	-
Intergovernmental				
Human Services	61,905,388	1,394,925	53,875,048	-
Miscellaneous	795,143	1,681,590	-	-
Interest Expense	3,845,322	-	-	-
Total Governmental Activities	<u>120,151,429</u>	<u>10,461,388</u>	<u>70,375,916</u>	<u>-</u>
Business-Type Activities				
Friendship Ridge	45,550,629	41,044,373	-	-
Emergency Services	1,668,613	1,512,831	-	-
Health Choices	15,595,080	10,742,058	-	-
Total Business-Type Activities	<u>62,814,322</u>	<u>53,299,262</u>	<u>-</u>	<u>-</u>
TOTAL PRIMARY GOVERNMENT	<u>\$ 182,965,751</u>	<u>\$ 63,760,650</u>	<u>\$ 70,375,916</u>	<u>\$ -</u>
Componet Units:				
Beaver County Transit Authority	8,700,331	2,760,940	4,379,269	315,573
Community College of Beaver County	22,762,721	15,750,882	6,907,722	-
TOTAL COMPONENT UNITS	<u>\$ 31,463,052</u>	<u>\$ 18,511,822</u>	<u>\$ 11,286,991</u>	<u>\$ 315,573</u>

General Revenues:

Real Estate Taxes
Investment Income
Unrestricted Gifts
Loss on Disposals

Transfers Out
Transfers In

Total General Revenues
and Transfers

Change in Net Assets

Net Assets - Beginning

Net Assets - Ending

Net (Expenses) Revenues and Change in Net Assets			Component Units	
Primary Government			Beaver County Transit Authority for the year ended June 30, 2003	Community College of Beaver County for the year ended June 30, 2003
Governmental Activities	Business-type Activities	Total		
\$ 1,102,450	\$ -	\$ 1,102,450	\$ -	\$ -
(10,334,626)	-	(10,334,626)	-	-
(13,126,386)	-	(13,126,386)	-	-
(3,824,880)	-	(3,824,880)	-	-
(3,536,393)	-	(3,536,393)	-	-
(6,635,415)	-	(6,635,415)	-	-
886,447	-	886,447	-	-
(3,845,322)	-	(3,845,322)	-	-
(39,314,125)	-	(39,314,125)	-	-
-	(4,506,256)	(4,506,256)	-	-
-	(155,782)	(155,782)	-	-
-	(4,853,022)	(4,853,022)	-	-
-	(9,515,060)	(9,515,060)	-	-
<u>\$ (39,314,125)</u>	<u>\$ (9,515,060)</u>	<u>\$ (48,829,185)</u>	<u>\$ -</u>	<u>\$ -</u>
-	-	-	(1,244,549)	-
-	-	-	-	(104,117)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,244,549)</u>	<u>\$ (104,117)</u>
32,828,964	-	32,828,964	-	-
987,180	145,763	1,132,943	2,033	38,433
-	5,050	5,050	-	-
(95,726)	-	(95,726)	-	-
(108,140)	-	(108,140)	-	-
-	108,140	108,140	-	-
33,612,278	258,953	33,871,231	2,033	38,433
(5,701,847)	(9,256,107)	(14,957,954)	(1,242,516)	(65,684)
7,703,521	31,157,118	38,860,639	21,565,702	1,792,475
<u>\$ 2,001,674</u>	<u>\$ 21,901,011</u>	<u>\$ 23,902,685</u>	<u>\$ 20,323,186</u>	<u>\$ 1,726,791</u>

The accompanying notes are an integral part of this financial statement.

County of Beaver, Pennsylvania

**BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2003**

	<u>General</u>	<u>Mental Health/ Mental Retardation</u>	<u>Children & Youth</u>
ASSETS			
Cash and Cash Equivalents	\$ 1,249,248	\$ 3,109,217	\$ 439,571
Investments	742,727	-	-
Prepaid Other	-	15,346	16,871
Receivables	3,456,630	529,373	2,219,410
Due From Other Funds	<u>2,390,825</u>	<u>400,000</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 7,839,430</u>	<u>\$ 4,053,936</u>	<u>\$ 2,675,852</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts Payable	\$ 1,926,222	\$ 3,115,499	\$ 544,862
Due to Other Funds	400,000	84,152	1,323,243
Accrued Wages and Payroll Costs	1,125,496	-	-
Accrued Other Liabilities	128,539	-	-
Deferred Revenues	<u>2,237,198</u>	<u>574,723</u>	<u>-</u>
TOTAL LIABILITIES	5,817,455	3,774,374	1,868,105
FUND BALANCES			
Reserved for Encumbrances	191,216	31,931	25,365
Unreserved, Undesignated			
General Fund	1,830,759	-	-
Special Revenue Funds	-	247,631	782,382
Capital Projects Funds	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUND BALANCES	<u>2,021,975</u>	<u>279,562</u>	<u>807,747</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 7,839,430</u>	<u>\$ 4,053,936</u>	<u>\$ 2,675,852</u>

1996 Bond Issue	Other Governmental Funds	Total Governmental Fund
\$ 23,537	\$ 4,790,376	\$ 9,611,949
4,637,903	383,014	5,763,644
-	15,016	47,233
-	1,406,477	7,611,890
-	-	2,790,825
<u>\$ 4,661,440</u>	<u>\$ 6,594,883</u>	<u>\$ 25,825,541</u>
\$ 553,030	\$ 1,252,785	\$ 7,392,398
-	370,020	2,177,415
-	-	1,125,496
-	-	128,539
-	377,724	3,189,645
<u>553,030</u>	<u>2,000,529</u>	<u>14,013,493</u>
376,873	76,819	702,204
-	-	1,830,759
-	4,140,362	5,170,375
<u>3,731,537</u>	<u>377,173</u>	<u>4,108,710</u>
<u>4,108,410</u>	<u>4,594,354</u>	<u>11,812,048</u>
<u>\$ 4,661,440</u>	<u>\$ 6,594,883</u>	<u>\$ 25,825,541</u>

The accompanying notes are an integral part of this financial statement.

County of Beaver, Pennsylvania

**RECONCILIATION OF GOVERNMENTAL FUND BALANCES
TO THE STATEMENT OF NET ASSETS
December 31, 2003**

		Total Governmental Fund
TOTAL FUND BALANCES		\$ 11,812,048
Expenditures of the current period which benefit future periods are reported as prepaid expense in the statement of net assets.		24,614
Receivables for real estate taxes not available to pay for current period expenditures, and therefore, are deferred in the funds.		2,237,198
Receivables for intergovernmental revenue not available to pay for current period expenditures, and, therefore are not recognized in the funds.		260,976
Costs associated with the issuance of bonds are deferred in the statement of net assets and reported as Other Assets, net of accumulated amortization.		409,979
Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the funds.		
Land	\$ 1,874,354	
Buildings and improvements	82,471,611	
Vehicles	2,417,629	
Furniture and equipment	12,646,006	
Infrastructure	1,527,086	
Accumulated depreciation	<u>(24,859,618)</u>	76,077,068
Accrued interest and accrued vacation payable are not recognized in governmental funds.		
Accrued interest payable	(870,301)	
Accrued vacation payable	<u>(1,994,034)</u>	(2,864,335)
Noncurrent liabilities not due and payable in the current period, and therefore, not reported in the funds. Those liabilities consist of:		
General obligation bonds payable	(70,463,893)	
Other general long-term liabilities - PFA Series 2002 Bonds	(4,180,000)	
Capital lease obligations	(8,539,189)	
Swaption	(1,511,500)	
Accrued sick payable	<u>(361,022)</u>	(85,055,604)
An internal service fund is used by management to account for medical benefits of the County employees. The assets and liabilities of the internal service fund are included in the governmental activities in the statement of net assets.		<u>(900,270)</u>
NET ASSETS OF GOVERNMENTAL ACTIVITIES		<u><u>\$ 2,001,674</u></u>

The accompanying notes are an integral part of this financial statement.

County of Beaver, Pennsylvania

**STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2003**

	General	Mental Health/ Mental Retardation	Children & Youth
REVENUES			
Real Estate Taxes	\$ 32,798,112	\$ -	\$ -
Licenses and Permits	120,258	-	-
Interest and Rents	743,509	65,217	16,997
Intergovernmental Revenues	3,822,542	28,637,659	14,441,876
Charges for Services and Facilities	6,190,617	-	-
Project Income	147,512	986,910	272,141
Miscellaneous	1,557,190	113,946	102
TOTAL REVENUES	45,379,740	29,803,732	14,731,116
EXPENDITURES			
Current			
General Government	9,004,269	-	-
Judicial	9,600,952	-	-
Public Safety	12,046,676	-	-
Public Works and Enterprises	3,601,430	-	-
Culture, Recreation and Conservation	3,250,341	-	-
Intergovernmental			
Human Services	6,603,949	29,945,592	14,031,952
Miscellaneous	795,143	-	-
Debt Service			
Principal	801,544	-	-
Interest	534,675	-	-
Bond issuance costs	92,282	-	-
Capital Outlay			
Infrastructure	57,697	-	-
Capital Asset Acquisition and Improvements	187,645	207,240	202,066
TOTAL EXPENDITURES	46,576,603	30,152,832	14,234,018
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,196,863)	(349,100)	497,098
OTHER FINANCING SOURCES (USES)			
Proceeds of refunding bonds	5,375,000	-	-
Payment to refunded bonds escrow agent	(5,132,414)	-	-
Original issue discount - refunding issue	(10,737)	-	-
Transfers from Other Funds	107,439	-	-
Transfers to Other Funds	(132,092)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	207,196	-	-
NET CHANGE IN FUND BALANCE	(989,667)	(349,100)	497,098
Fund Balance - Beginning	3,011,642	628,662	310,649
Fund Balance - Ending	\$ 2,021,975	\$ 279,562	\$ 807,747

1996 Bond Issue	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ 32,798,112
-	-	120,258
85,496	73,196	984,415
371,607	22,752,156	70,025,840
-	-	6,190,617
-	1,151,460	2,558,023
-	10,279	1,681,517
457,103	23,987,091	114,358,782
-	21,903	9,026,172
-	2,956,584	12,557,536
-	130,185	12,176,861
136,839	9,928,010	13,666,279
-	-	3,250,341
-	10,487,301	61,068,794
-	-	795,143
-	-	801,544
3,148,994	194,600	3,878,269
-	-	92,282
50,932	136,689	245,318
1,879,197	514,312	2,990,460
5,215,962	24,369,584	120,548,999
(4,758,859)	(382,493)	(6,190,217)
-	-	5,375,000
-	-	(5,132,414)
-	-	(10,737)
-	23,952	131,391
-	(107,439)	(239,531)
-	(83,487)	123,709
(4,758,859)	(465,980)	(6,066,508)
8,867,269	5,060,334	17,878,556
<u>\$ 4,108,410</u>	<u>\$ 4,594,354</u>	<u>\$ 11,812,048</u>

The accompanying notes are an integral part of this financial statement.

County of Beaver, Pennsylvania

**RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2003**

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS		\$	(6,066,508)
Some expenditures in governmental funds benefit future periods, and therefore, are not reported as expenditures in the statement of activities.			833
Revenue timing differences resulted in greater revenue for real estate taxes in the statement of activities.			30,852
Government funds report the effect of issuance costs when debt is first issued, whereas, these amounts are deferred and amortized in the statement of activities.			(48,248)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.			260,976
The differences due to capital assets are as follows:			
1. Capital outlays are reported as expenditures in governmental funds. However, in the statement of activities, the cost of capital assets is allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are:			
Capital outlay	\$	3,235,778	
Depreciation expense		(3,832,761)	(596,983)
2. The effect of the disposal of capital assets is to decrease net assets by the net book value of the disposed assets.			(95,726)
Some expenses reported in the statement of activities do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds.			
Changes in accrued interest payable		44,676	
Changes in accrued vacation payable		(109,495)	(64,819)
The difference due to Non-current liabilities are:			
1. The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds.			
Bond principal payments		801,544	
Capital lease obligation payments		160,615	
Proceeds of long-term debt issue		(5,375,000)	
Payment to refunded bond escrow agent		5,132,414	719,573
2. Governmental funds report the effect of premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.			
Original issue discount - refunding bonds		10,737	
Amortization of original issue discount - refunding bonds		(1,023)	
Loss on refunding issue		(10,706)	(992)
3. The expense for sick leave does not require the use of current financial resources. Accrued sick leave is reported as a non-current liability in the statement of net assets.			1,038,978
An internal service fund is used by management to account for medical benefits of the County employees. The net loss of the activity of the internal service is reported with governmental activities.			
			(879,783)
CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES		\$	(5,701,847)

The accompanying notes are an integral part of this financial statement.

County of Beaver, Pennsylvania

**STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
December 31, 2003**

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Fund Risk Management Fund
	Friendship Ridge	Health Choices	Other - Non Major Fund Emergency Services 911	Totals	
ASSETS					
Current assets:					
Cash and Cash Equivalents	\$ 1,595,262	\$ 4,638,329	\$ 369,079	\$ 6,602,670	\$ 29,372
Restricted Cash	260,488	3,839,591	-	4,100,079	-
Receivables	6,382,848	7,975	133,105	6,523,928	246,881
Supplies	193,276	-	-	193,276	-
Prepaid Expenses	39,112	229,254	-	268,366	-
Total current assets	<u>8,470,986</u>	<u>8,715,149</u>	<u>502,184</u>	<u>17,688,319</u>	<u>276,253</u>
Non-current assets:					
Investments	2,437,907	-	-	2,437,907	664
Land	42,075	-	-	42,075	-
Buildings and Improvements	10,626,894	-	-	10,626,894	-
Furniture and Equipment	25,092,391	104,869	1,973,419	27,170,679	-
Less Accumulated Depreciation	(22,737,155)	(36,037)	(1,568,951)	(24,342,143)	-
Other Assets	415,248	-	-	415,248	-
Total non-current assets	<u>15,877,360</u>	<u>68,832</u>	<u>404,468</u>	<u>16,350,660</u>	<u>664</u>
TOTAL ASSETS	<u>\$ 24,348,346</u>	<u>\$ 8,783,981</u>	<u>\$ 906,652</u>	<u>\$ 34,038,979</u>	<u>\$ 276,917</u>
LIABILITIES					
Current liabilities:					
Accounts Payable	\$ 1,879,507	\$ 20,483	\$ 254	\$ 1,900,244	\$ 148,937
Compensated Absences	400,000	-	-	400,000	-
Due to Other Funds	-	10,443	356,967	367,410	246,000
Accrued Interest	90,243	-	-	90,243	-
Accrued Other Liabilities	874,123	131,613	-	1,005,736	-
Resident Funds	260,488	-	-	260,488	-
Deferred Revenues	39,528	-	-	39,528	-
Accrued Healthcare Costs	630,527	1,425,000	-	2,055,527	782,250
Bonds Payable	530,000	-	-	530,000	-
Total current liabilities	<u>4,704,416</u>	<u>1,587,539</u>	<u>357,221</u>	<u>6,649,176</u>	<u>1,177,187</u>
Long-term liabilities:					
Bonds Payable	5,488,792	-	-	5,488,792	-
TOTAL LIABILITIES	<u>10,193,208</u>	<u>1,587,539</u>	<u>357,221</u>	<u>12,137,968</u>	<u>1,177,187</u>
NET ASSETS					
Invested in Capital Assets, net of related debt	8,409,169	68,832	404,469	8,882,470	-
Restricted					
Reserve for Restricted Fund	-	1,500,000	-	1,500,000	-
Reserve for Risk and Contingency	-	2,500,000	-	2,500,000	-
Reserve for Reinvestment	-	3,127,610	-	3,127,610	-
Unrestricted	<u>5,745,969</u>	<u>-</u>	<u>144,962</u>	<u>5,890,931</u>	<u>(900,270)</u>
TOTAL NET ASSETS	<u>\$ 14,155,138</u>	<u>\$ 7,196,442</u>	<u>\$ 549,431</u>	<u>\$ 21,901,011</u>	<u>\$ (900,270)</u>

The accompanying notes are an integral part of this financial statement.

County of Beaver, Pennsylvania

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
PROPRIETARY FUNDS**

For the Year Ended December 31, 2003

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Fund Risk Management Fund
	Friendship Ridge	Health Choices	Other - Non Major Fund Emergency Services 911	Totals	
OPERATING REVENUES					
Charges for Services	\$ 41,044,373	\$ 10,742,058	\$ 1,512,831	\$ 53,299,262	\$ 5,844,591
OPERATING EXPENSES					
Costs of Services	41,834,995	14,103,564	340,460	56,279,019	5,766,281
Administrative	2,042,550	1,474,643	1,130,720	4,647,913	960,858
Depreciation	1,443,838	16,873	196,409	1,657,120	-
Total Operating Expenses	45,321,383	15,595,080	1,667,589	62,584,052	6,727,139
OPERATING (LOSS)	(4,277,010)	(4,853,022)	(154,758)	(9,284,790)	(882,548)
NON-OPERATING REVENUE/(EXPENSES)					
Debt Service Interest	(229,246)	-	(1,024)	(230,270)	-
Unrestricted Gifts	5,050	-	-	5,050	-
Investment Income	55,960	85,989	3,814	145,763	2,765
Total Non-Operating Revenue (Expense)	(168,236)	85,989	2,790	(79,457)	2,765
Income (Loss) Before Transfers	(4,445,246)	(4,767,033)	(151,968)	(9,364,247)	(879,783)
Transfers In	108,140	-	-	108,140	-
Change in net assets	(4,337,106)	(4,767,033)	(151,968)	(9,256,107)	(879,783)
Total net assets - beginning	18,492,244	11,963,475	701,399	31,157,118	(20,487)
TOTAL NET ASSETS - ENDING	\$ 14,155,138	\$ 7,196,442	\$ 549,431	\$ 21,901,011	\$ (900,270)

The accompanying notes are an integral part of this financial statement.

County of Beaver, Pennsylvania

**STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended December 31, 2003**

	Business-type Activities - Enterprise Funds		
	Friendship Ridge	Health Choices	Other - Non Major Fund Emergency Services
Cash Flows from Operating Activities:			
Receipts from customers	\$ 41,041,145	\$ 10,819,332	\$ 1,498,707
Other operating cash receipts	194,595	-	-
Cash payments to suppliers	(21,230,056)	(15,231,825)	(1,399,543)
Cash payments to employees	(21,804,526)	(394,424)	-
Internal activity-payments to other funds	-	-	(320)
Internal activity-receipts from other funds	-	-	-
Cash Payments for required escrow account	(300,400)	-	-
Net Cash Provided by (Used in) Operating Activities	(2,099,242)	(4,806,917)	98,844
Cash Flows from Capital and Related Financing Activities:			
2003 bond proceeds	1,372,724	-	-
Principal payments of long-term debt	(390,000)	-	(173,755)
Interest payments on long term debt	(210,317)	-	(8,497)
Expenditures for property, facilities and equipment	(1,674,640)	(23,954)	(9,897)
Net Cash Used in Financing Activities	(902,233)	(23,954)	(192,149)
Cash Flows from Investing Activities:			
Investment income	61,010	85,989	3,814
Net decrease in investments	1,698,207	-	-
Net Cash Provided by Investing Activities	1,759,217	85,989	3,814
Net increase (decrease) in cash and cash equivalents	(1,242,258)	(4,744,882)	(89,491)
Cash and cash equivalents at beginning of year	2,837,520	13,222,802	458,570
Cash and cash equivalents at end of year	\$ 1,595,262	\$ 8,477,920	\$ 369,079
Noncash capital financing activities:			
Change in fair value of investments	\$ -	\$ -	\$ -

	Internal Service Fund
	Risk Management Fund
Totals	
\$ 53,359,184	\$ -
194,595	-
(37,861,424)	(6,170,524)
(22,198,950)	(2,793)
(320)	-
-	5,833,384
(300,400)	-
(6,807,315)	(339,933)
1,372,724	-
(563,755)	-
(218,814)	-
(1,708,491)	-
(1,118,336)	-
150,813	2,765
1,698,207	-
1,849,020	2,765
(6,076,631)	(337,168)
16,518,892	367,204
\$ 10,442,261	\$ 30,036
\$ -	\$ -

EXHIBIT A (PAGE 2 OF 4)

The accompanying notes are an integral part of this financial statement.

County of Beaver, Pennsylvania

**STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
(Continued)
For the Year Ended December 31, 2003**

	Business-type Activities - Enterprise Funds		
	Friendship Ridge	Health Choices	Other - Non Major Fund Emergency Services
Reconciliation of Operating Loss to Net Cash Provided (Used) by Operating Activities:			
Operating loss	\$ (4,277,010)	\$ (4,853,022)	\$ (154,758)
Non-cash adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation and amortization	1,443,838	16,873	196,409
Transfer in from General Fund	108,140	-	-
Change in operating assets and liabilities:			
Accounts receivable and due from other funds	82,620	77,274	(14,124)
Inventories	108,137	-	-
Prepaid expenses	103,942	38,837	-
Other assets - deposits	(300,400)	-	-
Accounts payable and due to other funds	681,535	(91,122)	71,317
Deferred credits	434	-	-
Accrued liabilities	(16,519)	4,243	-
Deferred income	(33,959)	-	-
Net Cash Provided by (Used in) Operating Activities	<u>\$ (2,099,242)</u>	<u>\$ (4,806,917)</u>	<u>\$ 98,844</u>

Disclosure of Accounting Policy:

For the purposes of the Statement of Cash Flows, the County considers all highly liquid investments with a maturity of three months or less when acquired, including restricted cash, to be cash equivalents. Friendship Ridge's restricted cash and investments are not considered cash or cash equivalents.

		Internal Service Fund
		Risk Management Fund
Totals		
\$ (9,284,790)		\$ (882,548)
1,657,120		-
108,140		-
145,770	(11,207)	
108,137	-	
142,779	31,008	
(300,400)	-	
661,730	389,448	
434	-	
(12,276)	133,366	
(33,959)	-	
<u>\$ (6,807,315)</u>		<u>\$ (339,933)</u>

EXHIBIT A (PAGE 4 OF 4)

The accompanying notes are an integral part of this financial statement.

County of Beaver, Pennsylvania

**STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
December 31, 2003**

	Pension Trust Fund	Agency Funds
	<hr/>	<hr/>
ASSETS		
Cash and cash equivalents	\$ 5,510,940	\$ 3,237,481
Investments		
Common and Preferred Stocks	84,927,583	-
U.S. Government Obligations	17,845,616	261,563
Corporate Bonds	36,191,227	-
Due from other funds	-	11,538
Receivables	-	51,791
Interest and Dividends	398,777	-
	<hr/>	<hr/>
TOTAL ASSETS	<u>\$ 144,874,143</u>	<u>\$ 3,562,373</u>
LIABILITIES		
LIABILITIES		
Accounts payable	\$ -	\$ 3,550,835
Due to other funds	-	11,538
	<hr/>	<hr/>
TOTAL LIABILITIES	<u>-</u>	<u>3,562,373</u>
NET ASSETS		
Held in trust for pension benefits and other purposes	144,874,143	-
	<hr/>	<hr/>
TOTAL NET ASSETS	<u>\$ 144,874,143</u>	<u>\$ -</u>

The accompanying notes are an integral part of this financial statement.

County of Beaver, Pennsylvania

**STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS**

For the Year Ended December 31, 2003

	Pension Trust Fund
	<hr/>
ADDITIONS:	
Contributions:	
Member Contributions	\$ 4,488,424
County Contributions	<hr/> 3,325,708
Total Contributions	<hr/> 7,814,132
Net Investment Income	
Net Appreciation in Fair Value of Investments	18,010,018
Interest and Dividends	<hr/> 3,682,887
	21,692,905
Less: Investment management fees	<hr/> 380,022
Total Investment Income - net	<hr/> 21,312,883
Total	<hr/> 29,127,015
DEDUCTIONS:	
Benefits Paid	5,254,529
Administrative Expense	<hr/> 81,051
Total Deductions	<hr/> 5,335,580
Change in Net Assets	23,791,435
Net Assets - Beginning	<hr/> 121,082,708
Net Assets - Ending	<hr/> <u>\$ 144,874,143</u>

The accompanying notes are an integral part of this financial statement.

County of Beaver, Pennsylvania

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
GENERAL FUND**

For the Year Ended December 31, 2003

	Budgeted Amount			Variance Over (Under)
	Original	Final	Actual	
REVENUES				
Real Estate Taxes	\$ 31,988,271	\$ 31,988,271	\$ 32,798,112	\$ 809,841
Licenses and Permits	72,500	72,500	120,258	47,758
Interest and Rents	784,050	784,225	743,509	(40,716)
Intergovernmental Revenues	3,044,902	3,838,816	3,822,542	(16,274)
Charges for Services and Facilities	5,416,250	5,454,414	6,190,617	736,203
Project Income	272,500	272,500	147,512	(124,988)
Miscellaneous	733,810	865,677	1,557,190	691,513
TOTAL REVENUES	42,312,283	43,276,403	45,379,740	2,103,337
EXPENDITURES				
Current				
General Government	9,868,944	10,167,259	9,004,269	(1,162,990)
Judicial	9,519,550	10,120,908	9,600,952	(519,956)
Public Safety	12,178,974	13,311,508	12,046,676	(1,264,832)
Public Works and Enterprises	3,328,322	3,721,920	3,601,430	(120,490)
Culture, Recreation and Conservation	3,354,805	3,583,591	3,250,341	(333,250)
Intergovernmental				
Human Services	5,517,313	6,720,628	6,603,949	(116,679)
Miscellaneous	1,107,100	1,275,495	795,143	(480,352)
Debt Service				
Principal	2,095,000	801,544	801,544	-
Interest	445,493	575,340	534,675	(40,665)
Bond issuance costs	-	-	92,282	92,282
Capital Outlay				
Infrastructure	54,883	83,583	57,697	(25,886)
Fixed Asset Acquisition and Improvements	106,000	367,668	187,645	(180,023)
TOTAL EXPENDITURES	47,576,384	50,729,444	46,576,603	(4,152,841)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(5,264,101)	(7,453,041)	(1,196,863)	6,256,178
OTHER FINANCING SOURCES (USES)				
Refunding bonds	-	-	5,375,000	5,375,000
Payment to refunded bond escrow agent	-	-	(5,132,414)	(5,132,414)
Original issue discount - refunding	-	-	(10,737)	(10,737)
Transfers from Other Funds	3,510,137	3,650,420	107,439	(3,542,981)
Transfers to Other Funds	-	(23,952)	(132,092)	(108,140)
TOTAL OTHER FINANCING SOURCES	3,510,137	3,626,468	207,196	(3,419,272)
NET CHANGE IN FUND BALANCE	(1,753,964)	(3,826,573)	(989,667)	2,836,906
Fund Balance - Beginning	1,753,964	3,826,573	3,011,642	(814,931)
Fund Balance - Ending	\$ -	\$ -	\$ 2,021,975	\$ 2,021,975

The accompanying note is an integral part of this financial schedule

County of Beaver, Pennsylvania

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
MENTAL HEALTH / MENTAL RETARDATION
For the Year Ended December 31, 2003**

	Budget			Variance Over (Under)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$ 30,490,000	\$ 30,490,000	\$ 28,637,659	\$ (1,852,341)
Program / Project Income	825,000	825,000	986,910	161,910
Interest	183,000	183,000	65,217	(117,783)
Miscellaneous	588,000	588,000	113,946	(474,054)
Total Revenues	<u>32,086,000</u>	<u>32,086,000</u>	<u>29,803,732</u>	<u>(2,282,268)</u>
Expenditures				
Reimbursement Income	(100,000)	(100,000)	10,155	110,155
Salaries & Benefits	3,502,849	3,787,802	3,456,158	(331,644)
Personnel Expense	23,000	23,000	9,979	(13,021)
Consultant/Contracted Srvc.	148,000	190,937	129,322	(61,615)
Sub Contracted Services	26,647,000	26,220,426	25,479,137	(741,289)
Occupancy	197,041	228,412	86,410	(142,002)
Communication	43,000	175,326	133,568	(41,758)
Supplies & Minor Equip.	56,500	199,844	118,458	(81,386)
Transportation	25,000	25,000	17,563	(7,437)
Other Expenditures	970,095	1,014,006	504,842	(509,164)
Capital Outlay	160,500	305,402	207,240	(98,162)
Total Expenditures	<u>31,672,985</u>	<u>32,070,155</u>	<u>30,152,832</u>	<u>(1,917,323)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	413,015	15,845	(349,100)	(364,945)
Fund Balance - Beginning	<u>7,173,740</u>	<u>7,173,740</u>	<u>628,662</u>	<u>(6,545,078)</u>
Fund Balance - Ending	<u>\$ 7,586,755</u>	<u>\$ 7,189,585</u>	<u>\$ 279,562</u>	<u>\$ (6,910,023)</u>

The accompanying note is an integral part of this financial schedule

County of Beaver, Pennsylvania

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
CHILDREN AND YOUTH**

For the Year Ended December 31, 2003

	Budget		Actual	Variance
	Original	Final		Over (Under)
Revenues				
Intergovernmental	\$ 14,073,041	\$ 14,073,041	\$ 14,441,876	\$ 368,835
Program / Project Income	200,000	200,000	272,141	72,141
Interest	49,000	49,000	16,997	(32,003)
Miscellaneous	-	-	102	102
Total Revenues	<u>14,322,041</u>	<u>14,322,041</u>	<u>14,731,116</u>	<u>409,075</u>
Expenditures				
Reimbursement to General				
Fund	4,464,431	4,464,431	4,615,694	151,263
Salaries & Benefits	3,428,282	3,648,292	3,521,942	(126,350)
Personnel Expense	43,310	48,810	18,633	(30,177)
Consultant/Contracted Svcs.	1,038,000	1,005,998	746,064	(259,934)
Sub Contracted Services	4,815,000	4,619,941	3,989,162	(630,779)
Occupancy	599,400	334,428	310,285	(24,143)
Communication	131,000	146,510	98,599	(47,911)
Supplies & Minor Equip.	197,500	330,948	277,313	(53,635)
Transportation	100,000	96,472	77,455	(19,017)
Other Expenditures	353,346	440,982	376,805	(64,177)
Capital Outlay	192,000	250,408	202,066	(48,342)
Total Expenditures	<u>15,362,269</u>	<u>15,387,220</u>	<u>14,234,018</u>	<u>(1,153,202)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)	(1,040,228)	(1,065,179)	497,098	1,562,277
Fund Balance - Beginning	<u>1,070,154</u>	<u>1,070,154</u>	<u>310,649</u>	<u>(759,505)</u>
Fund Balance - Ending	<u>\$ 29,926</u>	<u>\$ 4,975</u>	<u>\$ 807,747</u>	<u>\$ 802,772</u>

The accompanying note is an integral part of this financial schedule

County of Beaver, Pennsylvania

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
Year Ended December 31, 2003**

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
GENERAL GOVERNMENT				
Commissioners				
Salary Reimbursement	\$ -	\$ -	\$ (2,024)	\$ (2,024)
Salaries & Benefits	437,243	463,519	461,330	(2,189)
Personnel Expense	500	500	384	(116)
Occupancy	465	545	545	-
Communication	10,250	17,324	14,044	(3,280)
Supplies & Minor Equipment	5,800	6,216	4,803	(1,413)
Transportation	3,500	6,840	6,840	-
Consultant/Contracted	-	55,075	55,075	-
Other Expenses	6,100	9,527	9,427	(100)
Total Expenditures	463,858	559,546	550,424	(9,122)
Controller				
Salaries & Benefits	706,151	740,442	726,085	(14,357)
Personnel Expense	3,000	3,000	2,639	(361)
Occupancy	2,737	2,737	2,729	(8)
Communication	3,600	3,696	2,901	(795)
Supplies & Minor Equipment	8,000	9,470	8,490	(980)
Transportation	1,500	1,500	638	(862)
Other Expenses	1,550	8,540	8,165	(375)
Total Expenditures	726,538	769,385	751,647	(17,738)
Treasurer				
Salaries & Benefits	520,948	548,620	525,421	(23,199)
Personnel Expense	1,000	1,000	660	(340)
Occupancy	2,737	2,737	2,729	(8)
Communication	66,800	65,131	55,125	(10,006)
Supplies & Minor Equipment	29,250	34,081	28,270	(5,811)
Transportation	3,200	4,200	3,601	(599)
Other Expenses	1,000	1,000	-	(1,000)
Tax Refunds	150,000	176,399	176,399	-
Total Expenditures	774,935	833,168	792,205	(40,963)

County of Beaver, Pennsylvania

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
Year Ended December 31, 2003**

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
Recorder Of Deeds				
Salaries & Benefits	\$ 464,365	\$ 507,434	\$ 495,748	\$ (11,686)
Personnel Expense	1,150	1,475	1,413	(62)
Occupancy	852	852	849	(3)
Communication	3,700	3,721	3,607	(114)
Supplies & Minor Equipment	34,000	30,829	26,156	(4,673)
Transportation	3,000	3,000	1,469	(1,531)
Contracted Services	35,000	35,000	32,818	(2,182)
Other Expenses	100	440	390	(50)
Total Expenditures	542,167	582,751	562,450	(20,301)
Solicitor				
Salaries & Benefits	187,585	204,052	203,358	(694)
Personnel Expense	2,200	2,200	2,115	(85)
Occupancy	153	153	152	(1)
Communication	650	750	603	(147)
Supplies & Minor Equipment	4,000	4,000	3,079	(921)
Transportation	900	1,300	469	(831)
Other Expenses	400	400	-	(400)
Total Expenditures	195,888	212,855	209,776	(3,079)
Employee Relations				
Salaries & Benefits	282,329	294,593	282,634	(11,959)
Personnel Expense	51,250	60,980	43,744	(17,236)
Occupancy	609	609	606	(3)
Communication	7,550	7,775	1,488	(6,287)
Supplies & Minor Equipment	4,150	4,115	2,472	(1,643)
Transportation	500	500	-	(500)
Consultant/Contracted	127,400	123,300	106,383	(16,917)
Total Expenditures	473,788	491,872	437,327	(54,545)

County of Beaver, Pennsylvania

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
Year Ended December 31, 2003**

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
Mailroom				
Salaries & Benefits	\$ 37,748	\$ 39,232	\$ 28,557	\$ (10,675)
Communication	-	300	(1,063)	(1,363)
Supplies & Minor Equipment	1,400	2,660	2,265	(395)
Other Expenses	-	1,080	1,080	-
Total Expenditures	39,148	43,272	30,839	(12,433)
Microfilm				
Salaries & Benefits	185,898	197,170	196,975	(195)
Occupancy	2,100	2,100	2,000	(100)
Communication	20	20	4	(16)
Supplies & Minor Equipment	35,600	34,100	27,575	(6,525)
Transportation	180	180	-	(180)
Consultant/Contracted	5,500	5,500	4,691	(809)
Other Expenses	8,500	10,000	9,808	(192)
Total Expenditures	237,798	249,070	241,053	(8,017)
Central Telephone				
Salaries & Benefits	60,299	45,633	44,297	(1,336)
Personnel Expense	2,000	3,050	2,755	(295)
Occupancy	-	-	57,640	57,640
Communication	40,000	57,640	-	(57,640)
Supplies & Minor Equipment	19,500	19,695	19,637	(58)
Total Expenditures	121,799	126,018	124,329	(1,689)
Information Technology				
Salaries & Benefits	795,041	841,245	833,371	(7,874)
Personnel Expense	9,975	7,073	7,073	-
Communication	29,515	30,114	29,221	(893)
Supplies & Minor Equipment	107,533	131,286	127,214	(4,072)
Transportation	3,500	8,500	8,035	(465)
Consultant/Contracted	80,000	62,531	54,984	(7,547)
Other Expenses	175,650	157,250	528	(156,722)
Total Expenditures	1,201,214	1,237,999	1,060,426	(177,573)

County of Beaver, Pennsylvania

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
Year Ended December 31, 2003**

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
Purchasing Department				
Salaries & Benefits	\$ 141,121	\$ 153,333	\$ 146,867	\$ (6,466)
Personnel Expense	400	555	507	(48)
Communication	6,025	6,700	6,669	(31)
Supplies & Minor Equipment	15,390	15,688	7,184	(8,504)
Transportation	500	100	74	(26)
Other Expenses	700	200	200	-
Total Expenditures	164,136	176,576	161,501	(15,075)
Engineering				
Reimbursement from Liquid Fuels			-	-
Salaries & Benefits	12,334	19,533	16,063	(3,470)
Communication	200	200	-	(200)
Total Expenditures	12,534	19,733	16,063	(3,670)
Planning Commission				
Salary Reimbursement	(5,000)	(5,000)	(5,550)	(550)
Salaries & Benefits	477,037	499,112	457,751	(41,361)
Personnel Expense	3,600	3,478	2,843	(635)
Subsidies	68,000	88,000	64,161	(23,839)
Occupancy	153	153	152	(1)
Communication	6,100	6,900	3,819	(3,081)
Supplies & Minor Equipment	11,500	10,597	9,026	(1,571)
Transportation	4,700	4,000	2,709	(1,291)
Contracted Services	403,791	454,175	48,592	(405,583)
Other Expenses	4,800	3,400	1,970	(1,430)
Total Expenditures	974,681	1,064,815	585,473	(479,342)

County of Beaver, Pennsylvania

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
Year Ended December 31, 2003**

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
Weights And Measures				
Salaries & Benefits	\$ 31,875	\$ 34,170	\$ 33,502	\$ (668)
Communication	50	50	4	(46)
Supplies & Minor Equipment	400	400	328	(72)
Transportation	6,500	6,500	6,420	(80)
Total Expenditures	38,825	41,120	40,254	(866)
Veterans Affairs				
Salaries & Benefits	150,928	161,336	161,199	(137)
Personnel Expense	750	741	656	(85)
Communication	4,100	2,881	2,880	(1)
Supplies & Minor Equipment	2,600	2,319	2,304	(15)
Transportation	2,000	1,372	1,371	(1)
Other Expenses	135,100	137,363	137,363	-
Total Expenditures	295,478	306,012	305,773	(239)
Election Bureau				
Salaries & Benefits	317,069	334,714	303,317	(31,397)
Personnel Expense	1,450	1,799	821	(978)
Occupancy	122	122	120	(2)
Communication	42,500	47,300	33,676	(13,624)
Supplies & Minor Equipment	24,500	22,700	16,643	(6,057)
Transportation	2,000	2,000	1,212	(788)
Contracted Services	5,000	5,500	5,418	(82)
Other Expenses	154,200	189,958	172,084	(17,874)
Total Expenditures	546,841	604,093	533,291	(70,802)

County of Beaver, Pennsylvania

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
Year Ended December 31, 2003**

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
Assessment/Tax Claim				
Salaries & Benefits	\$ 1,034,780	\$ 1,102,947	\$ 1,063,227	\$ (39,720)
Personnel Expense	5,700	10,148	10,019	(129)
Occupancy	4,075	4,075	4,058	(17)
Communication	135,500	157,980	157,784	(196)
Supplies & Minor Equipment	31,100	31,600	27,614	(3,986)
Transportation	20,000	20,071	20,070	(1)
Consultant/Contracted	60,000	30,176	-	(30,176)
Other Expenses	66,800	69,530	65,031	(4,499)
Total Expenditures	1,357,955	1,426,527	1,347,803	(78,724)
Public Defender				
Salaries & Benefits	783,424	828,870	808,583	(20,287)
Personnel Expense	3,400	4,639	4,639	-
Occupancy	457	457	454	(3)
Communication	1,000	1,000	796	(204)
Supplies & Minor Equipment	7,000	8,500	6,419	(2,081)
Transportation	15,000	15,000	12,754	(2,246)
Other Expenses	55,250	52,511	29,650	(22,861)
Total Expenditures	865,531	910,977	863,295	(47,682)
General Government/ Administration				
Personnel Expense	71,000	73,524	72,917	(607)
Occupancy	14,500	64,500	48,881	(15,619)
Communication	-	500	1	(499)
Supplies & Minor Equipment	10,000	10,000	-	(10,000)
Consultant/Contracted	270,000	294,973	249,324	(45,649)
Other Expenses	470,330	67,973	19,217	(48,756)
Total Expenditures	835,830	511,470	390,340	(121,130)
Total General Government	\$ 9,868,944	\$ 10,167,259	\$ 9,004,269	\$ (1,162,990)

County of Beaver, Pennsylvania

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
Year Ended December 31, 2003**

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
JUDICIAL				
Clerk Of Courts				
Salaries & Benefits	\$ 521,813	\$ 550,414	\$ 538,338	\$ (12,076)
Personnel Expense	27,900	27,900	27,577	(323)
Occupancy	2,844	2,844	2,833	(11)
Communication	39,260	41,410	40,512	(898)
Supplies & Minor Equipment	21,800	22,282	17,223	(5,059)
Transportation	4,700	3,200	2,738	(462)
Consultant/Contracted	6,000	6,000	6,000	-
Other Expenses	1,000	1,000	977	(23)
Total Expenditures	625,317	655,050	636,198	(18,852)
Coroner				
Salaries & Benefits	178,783	188,969	186,947	(2,022)
Personnel Expense	700	915	770	(145)
Occupancy	61	61	61	-
Communication	2,550	2,550	1,517	(1,033)
Supplies & Minor Equipment	600	645	645	-
Transportation	1,800	1,670	1,006	(664)
Other Expenses	134,500	134,370	119,835	(14,535)
Total Expenditures	318,994	329,180	310,781	(18,399)
Jury Commission				
Salaries & Benefits	77,592	81,257	79,753	(1,504)
Communication	10,400	10,400	9,266	(1,134)
Supplies & Minor Equipment	7,500	9,500	7,337	(2,163)
Transportation	3,400	1,400	978	(422)
Total Expenditures	98,892	102,557	97,334	(5,223)

County of Beaver, Pennsylvania

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
Year Ended December 31, 2003**

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
District Attorney				
Salaries & Benefits	\$ 1,452,463	\$ 1,551,291	\$ 1,498,844	\$ (52,447)
Personnel Expense	13,700	16,224	16,158	(66)
Occupancy	1,369	1,369	1,364	(5)
Communication	8,500	10,902	9,925	(977)
Supplies & Minor Equipment	24,200	23,103	21,177	(1,926)
County Match	52,131	52,131	52,131	-
Transportation	14,000	13,582	9,807	(3,775)
Consultant/Contracted	6,000	6,000	5,534	(466)
Other Expenses	26,900	24,158	16,637	(7,521)
Contra Revenue Accounts	39,160	44,160	22,076	(22,084)
Total Expenditures	<u>1,638,423</u>	<u>1,742,920</u>	<u>1,653,653</u>	<u>(89,267)</u>
Prothonotary				
Salaries & Benefits	587,529	623,169	610,264	(12,905)
Personnel Expense	2,000	2,000	878	(1,122)
Occupancy	2,312	2,312	2,304	(8)
Communication	6,500	11,500	10,346	(1,154)
Supplies & Minor Equipment	24,000	27,000	21,938	(5,062)
Transportation	3,500	2,500	1,981	(519)
Other Expenses	35,700	28,700	544	(28,156)
Total Expenditures	<u>661,541</u>	<u>697,181</u>	<u>648,255</u>	<u>(48,926)</u>
Register Of Wills				
Salaries & Benefits	292,192	309,116	306,142	(2,974)
Personnel Expense	760	760	726	(34)
Occupancy	2,661	2,661	2,651	(10)
Communication	11,500	11,900	11,257	(643)
Supplies & Minor Equipment	12,700	13,200	12,905	(295)
Transportation	2,000	2,000	1,734	(266)
Other Expenses	800	900	757	(143)
Total Expenditures	<u>322,613</u>	<u>340,537</u>	<u>336,172</u>	<u>(4,365)</u>

County of Beaver, Pennsylvania

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
Year Ended December 31, 2003**

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
Sheriff				
Salaries & Benefits	\$ 2,168,987	\$ 2,339,642	\$ 2,304,833	\$ (34,809)
Personnel Expense	38,800	21,960	20,029	(1,931)
Occupancy	657	795	792	(3)
Communication	16,000	13,351	12,594	(757)
Supplies & Minor Equipment	54,000	77,542	67,045	(10,497)
Transportation	15,500	4,500	3,172	(1,328)
Consultant/Contracted	3,500	24,838	19,021	(5,817)
Other Expenses	42,000	43,140	42,423	(717)
Total Expenditures	<u>2,339,444</u>	<u>2,525,768</u>	<u>2,469,909</u>	<u>(55,859)</u>
Court Administration				
Salaries & Benefits	1,544,448	1,680,360	1,599,366	(80,994)
Personnel Expense	63,000	70,790	68,935	(1,855)
Occupancy	2,129	2,129	2,123	(6)
Communication	13,200	10,270	8,850	(1,420)
Supplies & Minor Equipment	59,500	61,640	54,919	(6,721)
Transportation	11,000	11,000	6,614	(4,386)
Consultant/Contracted	165,000	158,000	85,644	(72,356)
Other Expenses	80,000	81,085	52,672	(28,413)
Total Expenditures	<u>1,938,277</u>	<u>2,075,274</u>	<u>1,879,123</u>	<u>(196,151)</u>
Law Library				
Salaries & Benefits	49,811	55,975	54,764	(1,211)
Personnel Expense	82,425	81,925	75,808	(6,117)
Communication	675	675	580	(95)
Supplies & Minor Equipment	1,150	1,650	1,554	(96)
Total Expenditures	<u>134,061</u>	<u>140,225</u>	<u>132,706</u>	<u>(7,519)</u>

County of Beaver, Pennsylvania

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
Year Ended December 31, 2003**

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
District Court 36-1-03				
Salaries & Benefits	\$ 108,101	\$ 115,436	\$ 114,319	\$ (1,117)
Personnel Expense	-	400	295	(105)
Occupancy	25,205	25,070	24,194	(876)
Communication	12,000	12,000	10,954	(1,046)
Supplies & Minor Equipment	7,900	8,716	8,596	(120)
Transportation	1,800	1,083	858	(225)
Total	155,006	162,705	159,216	(3,489)
District Court 36-1-01				
Salaries & Benefits	113,318	120,603	119,276	(1,327)
Personnel Expense	400	400	230	(170)
Occupancy	11,100	11,722	10,181	(1,541)
Communication	12,500	12,478	9,832	(2,646)
Supplies & Minor Equipment	8,500	8,083	5,948	(2,135)
Transportation	500	650	592	(58)
Total Expenditures	146,318	153,936	146,059	(7,877)
District Court 36-3-02				
Salaries & Benefits	117,089	122,313	116,250	(6,063)
Personnel Expense	450	450	99	(351)
Occupancy	11,200	8,304	5,485	(2,819)
Communication	12,800	14,000	12,666	(1,334)
Supplies & Minor Equipment	7,000	7,333	4,887	(2,446)
Transportation	1,100	1,100	714	(386)
Total Expenditures	149,639	153,500	140,101	(13,399)

County of Beaver, Pennsylvania

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
Year Ended December 31, 2003**

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
District Court 36-2-01				
Salaries & Benefits	\$ 139,524	\$ 147,252	\$ 146,250	\$ (1,002)
Personnel Expense	450	450	376	(74)
Occupancy	10,800	10,545	5,997	(4,548)
Communication	14,000	14,000	13,214	(786)
Supplies & Minor Equipment	5,400	5,655	5,653	(2)
Transportation	1,000	1,000	975	(25)
Total Expenditures	<u>171,174</u>	<u>178,902</u>	<u>172,465</u>	<u>(6,437)</u>
District Court 36-3-03				
Salaries & Benefits	145,139	153,703	152,547	(1,156)
Personnel Expense	400	400	177	(223)
Occupancy	11,000	11,641	11,449	(192)
Communication	15,100	14,604	11,550	(3,054)
Supplies & Minor Equipment	9,800	10,323	5,970	(4,353)
County Match	-	-	136	136
Transportation	1,000	665	-	(665)
Total Expenditures	<u>182,439</u>	<u>191,336</u>	<u>181,829</u>	<u>(9,507)</u>
District Court 36-3-04				
Salaries & Benefits	108,101	114,760	113,316	(1,444)
Personnel Expense	250	200	178	(22)
Occupancy	10,900	11,550	7,452	(4,098)
Communication	11,000	11,550	10,294	(1,256)
Supplies & Minor Equipment	7,700	7,050	4,993	(2,057)
Transportation	2,000	1,500	1,255	(245)
Total Expenditures	<u>139,951</u>	<u>146,610</u>	<u>137,488</u>	<u>(9,122)</u>

County of Beaver, Pennsylvania

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
Year Ended December 31, 2003**

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
District Court 36-1-02				
Salaries & Benefits	\$ 137,531	\$ 146,678	\$ 145,222	\$ (1,456)
Personnel Expense	200	200	184	(16)
Occupancy	10,800	9,000	7,102	(1,898)
Communication	11,500	13,400	12,991	(409)
Supplies & Minor Equipment	7,500	10,818	9,995	(823)
Transportation	500	500	373	(127)
Total Expenditures	168,031	180,596	175,867	(4,729)
District Court 36-3-01				
Salaries & Benefits	113,027	120,126	119,454	(672)
Personnel Expense	400	400	-	(400)
Occupancy	10,800	10,800	6,449	(4,351)
Communication	13,000	13,300	12,523	(777)
Supplies & Minor Equipment	9,000	9,575	7,314	(2,261)
Transportation	1,000	700	150	(550)
Total Expenditures	147,227	154,901	145,890	(9,011)
District Court 36-2-02				
Salaries & Benefits	148,753	156,280	151,618	(4,662)
Personnel Expense	250	250	87	(163)
Occupancy	10,800	10,300	5,984	(4,316)
Communication	13,500	14,000	13,708	(292)
Supplies & Minor Equipment	8,000	8,000	5,910	(2,090)
Transportation	900	900	599	(301)
Total Expenditures	182,203	189,730	177,906	(11,824)
Total Judicial	\$ 9,519,550	\$ 10,120,908	\$ 9,600,952	\$ (519,956)

County of Beaver, Pennsylvania

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND**

Year Ended December 31, 2003

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
PUBLIC SAFETY				
Emergency Services				
Reimbursement From 911				
Fund	\$ (1,112,350)	\$ (1,112,350)	\$ (1,155,427)	\$ (43,077)
Salaries & Benefits	1,908,070	2,062,296	2,012,652	(49,644)
Personnel Expense	7,650	7,800	3,669	(4,131)
Occupancy	35,944	37,444	32,757	(4,687)
Communication	3,000	2,350	1,920	(430)
Supplies & Minor Equipment	30,600	29,600	22,634	(6,966)
Transportation	2,500	2,500	2,049	(451)
Consultant/Contracted Svcs	1,000	94,682	84,576	(10,106)
Other Expenses	13,200	13,200	11,758	(1,442)
Total Expenditures	889,614	1,137,522	1,016,588	(120,934)
Jail Of Beaver County				
Salaries & Benefits	4,781,172	5,127,444	4,941,202	(186,242)
Personnel Expense	38,900	38,900	34,529	(4,371)
Occupancy	228,957	248,242	243,063	(5,179)
Communication	17,250	24,727	23,687	(1,040)
Supplies & Minor Equipment	84,000	111,315	99,902	(11,413)
Transportation	6,200	6,200	4,396	(1,804)
Consultant/Contracted Svcs	1,000	1,000	600	(400)
Other Expenses	1,101,103	1,182,449	1,178,422	(4,027)
Total Expenditures	6,258,582	6,740,277	6,525,801	(214,476)

County of Beaver, Pennsylvania

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
Year Ended December 31, 2003**

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
Allencrest Detention Center				
Reimbursement from				
Children/Youth	\$ (1,700,000)	\$ (1,700,000)	\$ (1,766,476)	\$ (66,476)
Salaries & Benefits	1,844,383	1,991,650	1,918,063	(73,587)
Personnel Expense	12,700	12,700	11,014	(1,686)
Occupancy	53,700	52,700	48,818	(3,882)
Communication	14,193	14,193	9,981	(4,212)
Supplies & Minor Equipment	58,400	62,400	44,764	(17,636)
Transportation	4,000	4,000	1,576	(2,424)
Consultant/Contracted Svcs	120,000	120,000	109,971	(10,029)
Other Expenses	52,600	49,600	48,595	(1,005)
Total Expenditures	459,976	607,243	426,306	(180,937)
Adult Probation				
Reimbursement from				
Offender's Supervisory				
Fund	(994,400)	(994,400)	(654,682)	339,718
Salaries & Benefits	1,391,307	1,489,534	1,353,652	(135,882)
Personnel Expense	600	600	341	(259)
Communication	5,884	7,684	6,681	(1,003)
Supplies & Minor Equipment	19,500	17,140	10,426	(6,714)
Transportation	5,000	5,560	5,555	(5)
Other Expenses	10,000	40,000	1,625	(38,375)
Total Expenditures	437,891	566,118	723,598	157,480

County of Beaver, Pennsylvania

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
Year Ended December 31, 2003**

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
Intermediate Punishment Program				
Salaries & Benefits	\$ 370,574	\$ 403,600	\$ 400,145	\$ (3,455)
Occupancy	42,720	47,397	47,237	(160)
Communication	24,186	24,009	19,899	(4,110)
Supplies & Minor Equipment	77,700	73,200	51,788	(21,412)
Transportation	4,000	4,000	2,544	(1,456)
Other Expenses	1,000	1,000	80	(920)
Total Expenditures	<u>520,180</u>	<u>553,206</u>	<u>521,693</u>	<u>(31,513)</u>
Juvenile Services Division				
Reimbursement from the				
Children Youth Program	(2,764,431)	(2,764,431)	(2,826,669)	(62,238)
Salaries & Benefits	852,530	915,524	888,090	(27,434)
Personnel Expense	9,000	10,500	10,403	(97)
Communication	14,000	14,609	14,072	(537)
Supplies & Minor Equipment	11,000	10,800	8,022	(2,778)
Transportation	13,500	13,500	13,087	(413)
Consultant/Contracted Svcs	116,500	133,625	132,815	(810)
Other Expenses	4,911,550	4,893,716	4,124,862	(768,854)
Total Expenditures	<u>3,163,649</u>	<u>3,227,843</u>	<u>2,364,682</u>	<u>(863,161)</u>
Intensive Probation-JCJC				
Salaries & Benefits	218,668	234,152	229,755	(4,397)
Transportation	7,000	7,000	4,582	(2,418)
Total Expenditures	<u>225,668</u>	<u>241,152</u>	<u>234,337</u>	<u>(6,815)</u>

County of Beaver, Pennsylvania

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND**

Year Ended December 31, 2003

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
Community Liaison-JCJC				
Salaries & Benefits	\$ 53,368	\$ 56,796	\$ 54,418	\$ (2,378)
Supplies & Minor Equipment	250	250	131	(119)
Transportation	2,000	2,000	1,893	(107)
Other Expenses	2,000	-	-	-
Total Expenditures	<u>57,618</u>	<u>59,046</u>	<u>56,442</u>	<u>(2,604)</u>
School Based Probation				
Salaries & Benefits	52,805	56,949	56,655	(294)
Transportation	850	850	241	(609)
Total Expenditures	<u>53,655</u>	<u>57,799</u>	<u>56,896</u>	<u>(903)</u>
School Based Probation-JCJC				
Salaries & Benefits	103,541	111,902	111,824	(78)
Communication	3,600	3,600	3,022	(578)
Transportation	5,000	5,800	5,487	(313)
Total Expenditures	<u>112,141</u>	<u>121,302</u>	<u>120,333</u>	<u>(969)</u>
Total Public Safety	<u>\$ 12,178,974</u>	<u>\$ 13,311,508</u>	<u>\$ 12,046,676</u>	<u>\$ (1,264,832)</u>

County of Beaver, Pennsylvania

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

GENERAL FUND

Year Ended December 31, 2003

	<u>Budget</u>		<u>2003</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Over</u>
				<u>(Under)</u>
PUBLIC WORKS				
Department Of Public Works				
Salaries & Benefits	\$ 2,245,156	\$ 2,414,626	\$ 2,370,541	\$ (44,085)
Personnel Expense	4,300	3,325	3,144	(181)
Occupancy	34,200	39,770	39,436	(334)
Communication	17,543	13,133	11,905	(1,228)
Supplies & Minor Equipment	50,221	64,867	61,214	(3,653)
Transportation	2,000	500	376	(124)
Other Expenses	<u>33,355</u>	<u>50,440</u>	<u>50,435</u>	<u>(5)</u>
Total Expenditures	<u>2,386,775</u>	<u>2,586,661</u>	<u>2,537,051</u>	<u>(49,610)</u>
Airport Of Beaver County				
Salaries & Benefits	203,456	205,419	200,876	(4,543)
Personnel Expense	85	40	40	-
Occupancy	75,300	92,680	92,679	(1)
Communication	4,000	4,722	4,722	-
Supplies & Minor Equipment	15,500	24,429	24,427	(2)
County Match	7,500	7,500	7,500	-
Transportation	750	737	731	(6)
Consultant/Contracted	15,000	12,462	12,457	(5)
Other Expenses	9,384	25,707	18,551	(7,156)
Contra Revenue Accounts	<u>13,000</u>	<u>11,757</u>	<u>11,757</u>	<u>-</u>
Total Expenditures	<u>343,975</u>	<u>385,453</u>	<u>373,740</u>	<u>(11,713)</u>
Buildings And Grounds				
Occupancy	515,788	590,016	566,618	(23,398)
Communication	1,069	1,069	875	(194)
Supplies & Minor Equipment	74,800	124,714	97,913	(26,801)
Other Expenses	<u>5,915</u>	<u>34,007</u>	<u>25,233</u>	<u>(8,774)</u>
Total Expenditures	<u>597,572</u>	<u>749,806</u>	<u>690,639</u>	<u>(59,167)</u>
Total Public Works	<u><u>\$ 3,328,322</u></u>	<u><u>\$ 3,721,920</u></u>	<u><u>\$ 3,601,430</u></u>	<u><u>\$ (120,490)</u></u>

County of Beaver, Pennsylvania

**SCHEDULE OF EXPENDITURES BUDGET AND ACTUAL
GENERAL FUND
Year Ended December 31, 2003**

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
CULTURE, RECREATION, AND CONSERVATION				
Conservation District				
Salaries & Benefits	\$ 276,615	\$ 293,461	\$ 285,384	\$ (8,077)
Reimbursement Income	(8,000)	(8,000)	(6,000)	2,000
Personnel Expense	1,300	3,789	2,725	(1,064)
Communication	6,350	8,301	7,698	(603)
Supplies & Minor Equip	4,250	5,640	4,876	(764)
Transportation	3,600	5,600	3,407	(2,193)
Other Expenses	4,500	4,650	4,417	(233)
Total Expenditures	288,615	313,441	302,507	(10,934)
Waste Management				
Salaries & Benefits	228,452	255,709	253,972	(1,737)
Personnel Expense	510	510	405	(105)
Occupancy	29,700	36,600	32,007	(4,593)
Communication	6,600	7,250	6,382	(868)
Supplies & Minor Equipment	27,500	28,000	24,690	(3,310)
Transportation	3,200	3,200	2,628	(572)
Consultant/Contracted Svcs	35,000	23,950	22,525	(1,425)
Other Expenses	55,100	87,100	74,005	(13,095)
Total Expenditures	386,062	442,319	416,614	(25,705)
Agriculture/Ed/Environmental				
Occupancy	36,700	36,700	24,796	(11,904)
Supplies & Minor Equipment	7,350	7,350	2,019	(5,331)
Other Expenses	2,300	2,300	77	(2,223)
Total Expenditures	46,350	46,350	26,892	(19,458)

County of Beaver, Pennsylvania

**SCHEDULE OF EXPENDITURES BUDGET AND ACTUAL
GENERAL FUND
Year Ended December 31, 2003**

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
Library Commission				
Salaries & Benefits	\$ 514,478	\$ 540,305	\$ 514,996	\$ (25,309)
Personnel Expense	97,000	75,402	75,310	(92)
Occupancy	5,200	11,802	11,546	(256)
Communication	16,500	16,500	14,724	(1,776)
Supplies & Minor Equipment	74,250	80,850	72,583	(8,267)
Transportation	7,500	7,200	5,400	(1,800)
Consultant/Contracted	10,000	12,924	12,863	(61)
Other Expenses	697,677	704,019	701,361	(2,658)
Total Expenditures	1,422,605	1,449,002	1,408,783	(40,219)
Parks/Shelter/Recreation				
Salaries & Benefits	120,823	83,612	83,552	(60)
Personnel Expense	-	-	2,511	2,511
Occupancy	3,200	3,235	-	(3,235)
Communication	13,100	13,554	1,520	(12,034)
Supplies & Minor Equipment	6,600	14,563	10,948	(3,615)
Transportation	2,500	2,500	856	(1,644)
Other Expenses	1,950	1,950	1,479	(471)
Total Expenditures	148,173	119,414	100,866	(18,548)
DPW/Parks				
Occupancy	31,000	34,719	30,536	(4,183)
Communication	5,000	5,200	5,075	(125)
Supplies & Minor Equipment	75,865	65,105	57,593	(7,512)
Other Expenses	9,600	19,500	19,468	(32)
Total Expenditures	121,465	124,524	112,672	(11,852)

County of Beaver, Pennsylvania

**SCHEDULE OF EXPENDITURES BUDGET AND ACTUAL
GENERAL FUND
Year Ended December 31, 2003**

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
Tourist Promotion				
Salaries & Benefits	\$ 12,851	\$ 62,195	\$ 62,135	\$ (60)
Personnel Expense	3,900	4,068	3,862	(206)
Communication	100,700	115,341	111,812	(3,529)
Supplies & Minor Equipment	8,500	6,310	4,058	(2,252)
Transportation	2,700	2,700	1,943	(757)
Consultant/Contracted	-	3,200	3,200	-
Other Expenses	41,070	25,251	7,941	(17,310)
Total Expenditures	169,721	219,065	194,951	(24,114)
Ice Arena				
Salaries & Benefits	384,247	471,303	374,468	(96,835)
Personnel Expense	8,400	8,400	2,975	(5,425)
Occupancy	191,200	189,543	137,008	(52,535)
Communication	8,100	8,100	5,299	(2,801)
Supplies & Minor Equipment	21,000	27,376	26,343	(1,033)
Transportation	1,000	1,000	818	(182)
Consultant/Contracted	-	1,625	1,625	-
Other Expenses	13,500	13,863	11,668	(2,195)
Total Expenditures	627,447	721,210	560,204	(161,006)
Pool				
Salaries & Benefits	82,629	76,368	64,635	(11,733)
Occupancy	15,500	17,235	17,079	(156)
Communication	2,300	3,401	3,062	(339)
Supplies & Minor Equipment	9,812	5,274	5,121	(153)
Other Expenses	11,075	18,324	17,875	(449)
Total Expenditures	121,316	120,602	107,772	(12,830)

County of Beaver, Pennsylvania

**SCHEDULE OF EXPENDITURES BUDGET AND ACTUAL
GENERAL FUND
Year Ended December 31, 2003**

	<u>Budget</u>		<u>2003</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Over</u>
				<u>(Under)</u>
DPW-Ballfields				
Salaries & Benefits	\$ 12,918	\$ 13,231	\$ 6,581	\$ (6,650)
Occupancy	-	1,800	569	(1,231)
Supplies & Minor Equipment	4,133	4,133	3,749	(384)
Other Expenses	<u>6,000</u>	<u>8,500</u>	<u>8,181</u>	<u>(319)</u>
Total Expenditures	<u>23,051</u>	<u>27,664</u>	<u>19,080</u>	<u>(8,584)</u>
 Total Culture, Recreation and Conservation	 <u>\$ 3,354,805</u>	 <u>\$ 3,583,591</u>	 <u>\$ 3,250,341</u>	 <u>\$ (333,250)</u>

County of Beaver, Pennsylvania

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
Year Ended December 31, 2003**

	<u>Budget</u>		<u>2003</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Over</u>
				<u>(Under)</u>
HUMAN SERVICES				
County Matches/Subsidies				
Salaries & Benefits	\$ 1	\$ 1	\$ -	\$ (1)
Subsidies	2,411,800	2,769,294	2,765,582	(3,712)
Consultant/Contracted	-	87,894	87,503	(391)
County Match	1,785,512	1,968,356	1,962,305	(6,051)
Other Expenses	10,000	6,360	-	(6,360)
Contra Revenue Accounts	<u>-</u>	<u>8,723</u>	<u>8,723</u>	<u>-</u>
Total Expenditures	<u>4,207,313</u>	<u>4,840,628</u>	<u>4,824,113</u>	<u>(16,515)</u>
Beaver County Transit Authority				
Subsidies	810,000	880,000	880,000	-
Contra Revenue Accounts	<u>500,000</u>	<u>1,000,000</u>	<u>899,836</u>	<u>(100,164)</u>
Total Expenditures	<u>1,310,000</u>	<u>1,880,000</u>	<u>1,779,836</u>	<u>(100,164)</u>
Total Human Services	<u>\$ 5,517,313</u>	<u>\$ 6,720,628</u>	<u>\$ 6,603,949</u>	<u>\$ (116,679)</u>

County of Beaver, Pennsylvania

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
Year Ended December 31, 2003**

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
Miscellaneous				
Insurance	\$ 809,600	\$ 974,811	\$ 603,669	\$ (371,142)
Bank charges	15,000	27,584	26,807	(777)
Indirect cost study	13,000	13,000	12,000	(1,000)
Other expenses	269,500	260,100	152,667	(107,433)
Total expenditures	1,107,100	1,275,495	795,143	(480,352)
Debt Service				
Principal	2,095,000	801,544	801,544	-
Interest	445,493	575,340	534,675	(40,665)
Bond issuance costs	-	-	92,282	92,282
Total expenditures	2,540,493	1,376,884	1,428,501	51,617
Fixed Asset Acquisition Improvements	106,000	367,668	187,645	(180,023)
Infrastructure	54,883	83,583	57,697	(25,886)
TOTAL EXPENDITURES	<u>\$ 47,576,384</u>	<u>\$ 50,729,444</u>	<u>\$ 46,576,603</u>	<u>\$ (4,152,841)</u>

County of Beaver, Pennsylvania

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2003**

	Special Revenue					
	<u>County Records Improvement</u>	<u>Domestic Relations</u>	<u>Offender's Supervisory</u>	<u>Victim Witness / Stop Grants</u>	<u>Hazardous Materials/ Act 147 Grants</u>	<u>Liquid Fuels</u>
ASSETS						
Cash and Cash Equivalents	\$ 38,269	\$ 65,167	\$ 164,606	\$ 17,948	\$ 105,619	\$ 1,333,422
Due From Other Funds	-	-	-	-	-	-
Prepaid Other	-	-	-	-	-	-
Accounts Receivable	6,344	562,335	12,872	51,313	4,682	180,994
Investments	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 44,613</u>	<u>\$ 627,502</u>	<u>\$ 177,478</u>	<u>\$ 69,261</u>	<u>\$ 110,301</u>	<u>\$ 1,514,416</u>
LIABILITIES						
Accounts Payable	\$ 11,614	\$ 1,221	\$ -	\$ 58,533	\$ 1,788	\$ 69,909
Due to Other Funds	-	262,179	-	24,705	9,680	1,025
Deferred Revenue	-	-	-	-	62,754	-
Accrued Vacation	-	-	-	-	-	-
TOTAL LIABILITIES	11,614	263,400	-	83,238	74,222	70,934
FUND BALANCE						
Reserved for Encumbrances	4,221	4,879	-	-	-	36,745
Unreserved, undesignated	<u>28,778</u>	<u>359,223</u>	<u>177,478</u>	<u>(13,977)</u>	<u>36,079</u>	<u>1,406,737</u>
TOTAL FUND BALANCE	<u>32,999</u>	<u>364,102</u>	<u>177,478</u>	<u>(13,977)</u>	<u>36,079</u>	<u>1,443,482</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 44,613</u>	<u>\$ 627,502</u>	<u>\$ 177,478</u>	<u>\$ 69,261</u>	<u>\$ 110,301</u>	<u>\$ 1,514,416</u>

				Capital Projects			
<u>Community Development</u>	<u>County Office on Aging</u>	<u>Child Care Resource Management</u>	<u>Totals</u>	<u>Courtroom Improvement</u>	<u>FAA Projects</u>	<u>Parking Garage</u>	<u>Totals</u>
\$ 1,294,766	\$ 1,108,614	\$ 643,722	\$ 4,772,133	\$ 14,718	\$ 2,021	\$ 1,504	\$ 18,243
-	-	-	-	-	-	-	-
-	10,721	4,295	15,016	-	-	-	-
398,875	145,932	-	1,363,347	-	43,130	-	43,130
-	-	-	-	39,537	4,326	339,151	383,014
-	-	-	-	-	-	-	-
<u>\$ 1,693,641</u>	<u>\$ 1,265,267</u>	<u>\$ 648,017</u>	<u>\$ 6,150,496</u>	<u>\$ 54,255</u>	<u>\$ 49,477</u>	<u>\$ 340,655</u>	<u>\$ 444,387</u>
\$ 457,517	\$ 204,256	\$ 401,721	\$ 1,206,559	\$ 2,547	\$ 43,679	\$ -	\$ 46,226
13,020	44,829	14,582	370,020	-	-	-	-
314,970	-	-	377,724	-	-	-	-
-	-	-	-	-	-	-	-
785,507	249,085	416,303	1,954,303	2,547	43,679	-	46,226
-	8,752	1,234	55,831	20,988	-	-	20,988
908,134	1,007,430	230,480	4,140,362	30,720	5,798	340,655	377,173
908,134	1,016,182	231,714	4,196,193	51,708	5,798	340,655	398,161
<u>\$ 1,693,641</u>	<u>\$ 1,265,267</u>	<u>\$ 648,017</u>	<u>\$ 6,150,496</u>	<u>\$ 54,255</u>	<u>\$ 49,477</u>	<u>\$ 340,655</u>	<u>\$ 444,387</u>

**Total
Nonmajor
Governmental
Funds**

\$	4,790,376
	-
	15,016
	1,406,477
	383,014
	<hr/>
	-
\$	6,594,883
	<hr/> <hr/>

\$	1,252,785
	370,020
	377,724
	-
	<hr/>
	2,000,529

	76,819
	4,517,535
	<hr/>
	4,594,354
	<hr/>

\$	6,594,883
	<hr/> <hr/>

County of Beaver, Pennsylvania

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
Year Ended December 31, 2003**

	Special Revenue					
	<u>County Records Improvement</u>	<u>Domestic Relations</u>	<u>Offender's Supervisory</u>	<u>Victim Witness / Stop Grants</u>	<u>Hazardous Materials/ Act 147 Grants</u>	<u>Liquid Fuels</u>
REVENUES						
Investment Income	\$ 764	\$ 690	\$ 8,362	\$ 506	\$ 918	\$ 16,958
Intergovernmental	-	2,042,100	238,341	245,247	108,350	1,923,632
Departmental Earnings	89,100	-	226,484	-	1,790	83,755
Program / Project Income	-	49,290	-	-	-	-
Miscellaneous	-	5,032	-	645	-	-
TOTAL REVENUES	89,864	2,097,112	473,187	246,398	111,058	2,024,345
EXPENDITURES						
Current						
General Government	21,903	-	-	-	-	-
Judicial	-	1,981,308	654,680	320,596	-	-
Public Safety	-	-	-	-	130,185	-
Public Works and Enterprises	-	-	-	-	-	1,716,747
Intergovernmental						
Operating / Human Services	-	-	-	-	-	-
Debt Service						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital Outlay						
Infrastructure	-	-	-	-	-	61,639
Fixed Asset Acquisition	126,968	5,231	-	6,367	42,242	34,571
TOTAL EXPENDITURES	148,871	1,986,539	654,680	326,963	172,427	1,812,957
Excess (Deficiency) of Revenue over (under) Expenditures	(59,007)	110,573	(181,493)	(80,565)	(61,369)	211,388
OTHER FINANCING SOURCES (USES)						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Proceeds of Long-Term Capital Related Debt	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
Net Changes in Fund Balances	(59,007)	110,573	(181,493)	(80,565)	(61,369)	211,388
Fund Balance - Beginning	92,006	253,529	358,971	66,588	97,448	1,232,094
Fund Balance - Ending	\$ 32,999	\$ 364,102	\$ 177,478	\$ (13,977)	\$ 36,079	\$ 1,443,482

				Capital Projects				Total Nonmajor Governmental Totals
<u>Community Development</u>	<u>County Office on Aging</u>	<u>Child Care Resource Management</u>	<u>Totals</u>	<u>Courtroom Improvement</u>	<u>FAA Project</u>	<u>Parking Garage</u>	<u>Totals</u>	
\$ 14,537	\$ 17,390	\$ 4,695	\$ 64,820	\$ 1,639	\$ 59	\$ 6,678	\$ 8,376	\$ 73,196
7,579,473	4,941,693	5,592,844	22,671,680	-	80,476	-	80,476	22,752,156
-	-	-	401,129	-	-	-	-	401,129
565,167	135,874	-	750,331	-	-	-	-	750,331
-	4,592	10	10,279	-	-	-	-	10,279
							-	
8,159,177	5,099,549	5,597,549	23,898,239	1,639	80,535	6,678	88,852	23,987,091
-	-	-	21,903	-	-	-	-	21,903
-	-	-	2,956,584	-	-	-	-	2,956,584
-	-	-	130,185	-	-	-	-	130,185
8,062,831	-	-	9,779,578	129,651	11,861	6,920	148,432	9,928,010
-	4,948,926	5,538,375	10,487,301	-	-	-	-	10,487,301
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	194,600	194,600	194,600
-	-	-	61,639	-	75,050	-	75,050	136,689
9,646	193,077	9,643	427,745	24,753	-	61,814	86,567	514,312
8,072,477	5,142,003	5,548,018	23,864,935	154,404	86,911	263,334	504,649	24,369,584
86,700	(42,454)	49,531	33,304	(152,765)	(6,376)	(256,656)	(415,797)	(382,493)
-	-	-	-	-	23,952	-	23,952	23,952
(83,790)	-	-	(83,790)	-	(23,649)	-	(23,649)	(107,439)
-	-	-	-	-	-	-	-	-
(83,790)	-	-	(83,790)	-	303	-	303	(83,487)
2,910	(42,454)	49,531	(50,486)	(152,765)	(6,073)	(256,656)	(415,494)	(465,980)
905,224	1,058,636	182,183	4,246,679	204,473	11,871	597,311	813,655	5,060,334
<u>\$ 908,134</u>	<u>\$ 1,016,182</u>	<u>\$ 231,714</u>	<u>\$ 4,196,193</u>	<u>\$ 51,708</u>	<u>\$ 5,798</u>	<u>\$ 340,655</u>	<u>\$ 398,161</u>	<u>\$ 4,594,354</u>

County of Beaver, Pennsylvania

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
SPECIAL REVENUES FUND
Year Ended December 31, 2003**

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
<u>GENERAL GOVERNMENT</u>				
County Records Improvement				
Revenues				
Departmental Earnings	\$ 65,000	\$ 65,000	\$ 89,100	\$ 24,100
Interest	900	900	764	(136)
Total Revenues	<u>65,900</u>	<u>65,900</u>	<u>89,864</u>	<u>23,964</u>
Expenditures				
Other Expenditures	-	11,643	21,903	10,260
Capital Outlay	-	127,663	126,968	(695)
Total Expenditures	<u>-</u>	<u>139,306</u>	<u>148,871</u>	<u>9,565</u>
Excess (Deficiency) of Revenue Over (Under) Expenditures	65,900	(73,406)	(59,007)	14,399
Other Financing Sources (Uses)				
Other Financing Uses	-	(9,500)	-	9,500
Total Financing Uses	<u>-</u>	<u>(9,500)</u>	<u>-</u>	<u>9,500</u>
Fund Balance - January 1, 2003	<u>77,027</u>	<u>82,906</u>	<u>92,006</u>	<u>9,100</u>
Fund Balance - December 31, 2003	<u><u>\$ 142,927</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 32,999</u></u>	<u><u>\$ 32,999</u></u>

County of Beaver, Pennsylvania

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
SPECIAL REVENUES FUND
Year Ended December 31, 2003**

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
<u>JUDICIAL</u>				
Domestic Relations				
Revenues				
Intergovernmental	\$ 1,764,912	\$ 1,805,630	\$ 2,042,100	\$ 236,470
Program / Project Income	58,000	58,000	49,290	(8,710)
Interest	-	-	690	690
Miscellaneous	20,000	22,000	5,032	(16,968)
Total Revenues	<u>1,842,912</u>	<u>1,885,630</u>	<u>2,097,112</u>	<u>211,482</u>
Expenditures				
Salaries & Benefits	1,597,071	1,613,771	1,634,363	20,592
Personnel Expense	5,200	5,200	2,958	(2,242)
Occupancy	761	761	758	(3)
Communication	46,644	47,144	43,335	(3,809)
Supplies & Minor Equip.	37,500	79,052	68,117	(10,935)
Transportation	13,700	13,700	9,682	(4,018)
Consultant/Contracted Svcs.	9,000	11,000	6,658	(4,342)
Other Expenditures	185,500	220,911	215,437	(5,474)
Contra Revenue Accounts	-	-	-	-
Capital Outlay	67,695	14,250	5,231	(9,019)
Total Expenditures	<u>1,963,071</u>	<u>2,005,789</u>	<u>1,986,539</u>	<u>(19,250)</u>
Excess (Deficiency) of Revenue Over (Under) Expenditures	(120,159)	(120,159)	110,573	230,732
Fund Balance - January 1, 2003	<u>120,159</u>	<u>120,159</u>	<u>253,529</u>	<u>133,370</u>
Fund Balance - December 31, 2003	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 364,102</u>	<u>\$ 364,102</u>

County of Beaver, Pennsylvania

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
SPECIAL REVENUES FUND
Year Ended December 31, 2003**

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
Offender's Supervisory				
Revenues				
Departmental Earnings	\$ 422,000	\$ 422,000	\$ 226,484	\$ (195,516)
Intergovernmental	197,000	197,000	238,341	41,341
Interest	19,000	19,000	8,362	(10,638)
Total Revenues	<u>638,000</u>	<u>638,000</u>	<u>473,187</u>	<u>(164,813)</u>
Expenditures				
Other Expenditures	245,000	245,000	-	(245,000)
Reimburse Other Funds	-	-	654,680	654,680
Capital Outlay	-	-	-	-
Total Expenditures	<u>245,000</u>	<u>245,000</u>	<u>654,680</u>	<u>409,680</u>
Excess (Deficiency) of Revenue Over (Under) Expenditures	393,000	393,000	(181,493)	(574,493)
Other Financing Sources (Uses)				
Other Financing Uses	<u>(994,400)</u>	<u>(994,400)</u>	<u>-</u>	<u>994,400</u>
Total Financing Uses	<u>(994,400)</u>	<u>(994,400)</u>	<u>-</u>	<u>994,400</u>
Fund Balance - January 1, 2003	<u>751,994</u>	<u>751,994</u>	<u>358,971</u>	<u>(393,023)</u>
Fund Balance - December 31, 2003	<u>\$ 150,594</u>	<u>\$ 150,594</u>	<u>\$ 177,478</u>	<u>\$ 26,884</u>

County of Beaver, Pennsylvania

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
SPECIAL REVENUES FUND
Year Ended December 31, 2003**

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
Victim Witness / Stop Grant				
Revenues				
Intergovernmental	\$ 374,546	\$ 376,546	\$ 245,247	\$ (131,299)
Interest	-	-	506	506
Miscellaneous	-	-	645	645
Total Revenues	<u>374,546</u>	<u>376,546</u>	<u>246,398</u>	<u>(130,148)</u>
Expenditures				
Salaries & Benefits	243,646	262,461	249,876	(12,585)
Personnel Expense	-	-	-	-
Lease Agreements	-	-	-	-
Communication	6,000	9,760	7,542	(2,218)
Supplies & Minor Equip.	12,562	12,302	5,752	(6,550)
Transportation	6,172	6,172	2,718	(3,454)
Consultant/Contracted Svcs.	2,048	548	82	(466)
Other Expenditures	15,857	9,790	495	(9,295)
Contra Revenue Account	58,500	58,500	54,131	(4,369)
Capital Outlay	-	6,367	6,367	-
Total Expenditures	<u>344,785</u>	<u>365,900</u>	<u>326,963</u>	<u>(38,937)</u>
Excess (Deficiency) of Revenue Over (Under) Expenditures	29,761	10,646	(80,565)	(91,211)
Other Financing Sources (Uses)				
Other Financing Sources	-	300	-	(300)
Total Financing Sources	<u>-</u>	<u>300</u>	<u>-</u>	<u>(300)</u>
Fund Balance - January 1, 2003	<u>100,843</u>	<u>100,843</u>	<u>66,588</u>	<u>(34,255)</u>
Fund Balance - December 31, 2003	<u>\$ 130,604</u>	<u>\$ 111,789</u>	<u>\$ (13,977)</u>	<u>\$ (125,766)</u>

County of Beaver, Pennsylvania

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
SPECIAL REVENUES FUND
Year Ended December 31, 2003**

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
<u>PUBLIC SAFETY</u>				
Hazardous Materials / Act 147 Grants				
Revenues				
Intergovernmental	\$ 130,387	\$ 137,387	\$ 108,350	\$ (29,037)
Interest	1,500	1,500	918	(582)
Departmental Earnings	5,000	5,000	1,790	(3,210)
Miscellaneous	-	-	-	-
Total Revenues	<u>136,887</u>	<u>143,887</u>	<u>111,058</u>	<u>(32,829)</u>
Expenditures				
Salaries & Benefits	1,820	2,087	2,087	-
Personnel Expense	12,000	19,000	14,361	(4,639)
Occupancy	12,750	10,750	7,846	(2,904)
Communication	11,000	11,294	10,182	(1,112)
Supplies & Minor Equipment	25,000	25,000	17,687	(7,313)
Transportation	9,500	9,500	7,560	(1,940)
Other Expenditures	80,110	46,812	70,462	23,650
Capital Outlay	64,637	102,143	42,242	(59,901)
Total Expenditures	<u>216,817</u>	<u>226,586</u>	<u>172,427</u>	<u>(54,159)</u>
Excess (Deficiency) of Revenue Over (Under) Expenditures	(79,930)	(82,699)	(61,369)	21,330
Fund Balance - January 1, 2003	<u>138,920</u>	<u>138,920</u>	<u>97,448</u>	<u>(41,472)</u>
Fund Balance - December 31, 2003	<u>\$ 58,990</u>	<u>\$ 56,221</u>	<u>\$ 36,079</u>	<u>\$ (20,142)</u>

County of Beaver, Pennsylvania

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
SPECIAL REVENUES FUND
Year Ended December 31, 2003**

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
<u>PUBLIC WORKS</u>				
Liquid Fuels				
Revenues				
Intergovernmental	\$ 3,558,205	\$ 3,558,205	\$ 1,923,632	\$ (1,634,573)
Departmental Earnings	86,450	86,450	83,755	(2,695)
Interest	-	-	16,958	16,958
Miscellaneous	-	-	-	-
Total Revenues	<u>3,644,655</u>	<u>3,644,655</u>	<u>2,024,345</u>	<u>(1,620,310)</u>
Expenditures				
Salaries & Benefits	38,792	39,997	37,455	(2,542)
Personnel Expense	1,000	1,000	45	(955)
Consultant/Contracted Svcs.	561,000	551,290	341,587	(209,703)
Sub-Contracted Svcs	3,172,211	3,295,181	1,024,677	(2,270,504)
Communication	8,000	6,795	2,957	(3,838)
Supplies & Minor Equip.	85,000	272,297	202,449	(69,848)
Transportation	3,000	3,000	1,522	(1,478)
Other Expenditures	1,036,881	617,303	106,055	(511,248)
Infrastructure	50,000	128,548	61,639	(66,909)
Capital Outlay	65,000	105,473	34,571	(70,902)
Total Expenditures	<u>5,020,884</u>	<u>5,020,884</u>	<u>1,812,957</u>	<u>(3,207,927)</u>
Excess (Deficiency) of Revenue Over (Under) Expenditures	(1,376,229)	(1,376,229)	211,388	1,587,617
Fund Balance - January 1, 2003	<u>1,376,229</u>	<u>1,376,229</u>	<u>1,232,094</u>	<u>(144,135)</u>
Fund Balance - December 31, 2003	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,443,482</u>	<u>\$ 1,443,482</u>

County of Beaver, Pennsylvania

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
SPECIAL REVENUES FUND
Year Ended December 31, 2003**

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
Community Development				
Revenues				
Intergovernmental	\$ 9,603,958	\$ 10,028,641	\$ 7,579,473	\$ (2,449,168)
Program / Project Income	684,311	684,311	565,167	(119,144)
Interest	17,700	17,700	14,537	(3,163)
Miscellaneous	-	-	-	-
Total Revenues	<u>10,305,969</u>	<u>10,730,652</u>	<u>8,159,177</u>	<u>(2,571,475)</u>
Expenditures				
Reimbursement Income	-	-	(73)	(73)
Salaries & Benefits	365,753	370,100	353,323	(16,777)
Debt Payments	199,042	199,042	199,042	-
Personnel Expense	8,437	6,489	6,104	(385)
Consultant/Contracted Svcs.	8,536,418	8,908,791	6,437,549	(2,471,242)
Sub Contracted Services	1,059,298	1,059,752	865,216	(194,536)
Communication	26,500	26,500	21,209	(5,291)
Supplies & Minor Equip.	13,250	27,391	24,294	(3,097)
Transportation	6,000	10,241	9,401	(840)
Other Expenditures	92,989	109,363	93,855	(15,508)
Occupancy	44,900	54,121	52,911	(1,210)
Capital Outlay	8,500	16,379	9,646	(6,733)
Total Expenditures	<u>10,361,087</u>	<u>10,788,169</u>	<u>8,072,477</u>	<u>(2,715,692)</u>
Excess (Deficiency) of Revenue Over (Under) Expenditures	(55,118)	(57,517)	86,700	144,217
Other Financing Sources (Uses)				
Other Financing Uses	-	-	(83,790)	(83,790)
Total Financing Uses	<u>-</u>	<u>-</u>	<u>(83,790)</u>	<u>(83,790)</u>
Fund Balance - January 1, 2003	<u>1,387,989</u>	<u>1,387,989</u>	<u>905,224</u>	<u>(482,765)</u>
Fund Balance - December 31, 2003	<u>\$ 1,332,871</u>	<u>\$ 1,330,472</u>	<u>\$ 908,134</u>	<u>\$ (422,338)</u>

County of Beaver, Pennsylvania

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

SPECIAL REVENUES FUND

Year Ended December 31, 2003

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
<u>HUMAN SERVICES</u>				
Office on Aging				
Revenues				
Intergovernmental	\$ 6,086,960	\$ 6,086,960	\$ 4,941,693	\$ (1,145,267)
Program / Project Income	60,000	60,000	135,874	75,874
Interest and Rents	25,800	25,800	17,390	(8,410)
Miscellaneous	32,700	32,700	4,592	(28,108)
Total Revenues	<u>6,205,460</u>	<u>6,205,460</u>	<u>5,099,549</u>	<u>(1,105,911)</u>
Expenditures				
Reimbursement to State	55,000	55,000	1,572	(53,428)
Salaries & Benefits	1,862,540	1,981,893	1,912,633	(69,260)
Personnel Expense	24,700	24,279	10,557	(13,722)
Consultant/Contracted Svcs.	120,000	157,569	119,332	(38,237)
Sub Contracted Services	4,090,000	3,851,757	2,303,963	(1,547,794)
Occupancy	478,000	379,773	332,518	(47,255)
Communication	96,500	119,146	73,842	(45,304)
Supplies & Minor Equip.	181,000	209,893	115,254	(94,639)
Transportation	45,000	45,000	38,264	(6,736)
Other Expenditures	232,832	87,361	40,991	(46,370)
Capital Outlay	145,632	419,533	193,077	(226,456)
Total Expenditures	<u>7,331,204</u>	<u>7,331,204</u>	<u>5,142,003</u>	<u>(2,189,201)</u>
Excess (Deficiency) of Revenue Over (Under)Expenditures	(1,125,744)	(1,125,744)	(42,454)	1,083,290
Fund Balance - January 1, 2003	<u>1,159,544</u>	<u>1,159,544</u>	<u>1,058,636</u>	<u>(100,908)</u>
Fund Balance - December 31, 2003	<u>\$ 33,800</u>	<u>\$ 33,800</u>	<u>\$ 1,016,182</u>	<u>\$ 982,382</u>

County of Beaver, Pennsylvania

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
SPECIAL REVENUES FUND
Year Ended December 31, 2003**

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
Child Care Resource Management				
Revenues				
Intergovernmental	\$ 5,758,611	\$ 5,758,611	\$ 5,592,844	\$ (165,767)
Interest	12,000	12,000	4,695	(7,305)
Miscellaneous	-	-	10	10
Total Revenues	<u>5,770,611</u>	<u>5,770,611</u>	<u>5,597,549</u>	<u>(173,062)</u>
Expenditures				
Reimbursement to State	-	142,820	142,819	(1)
Salaries & Benefits	487,044	520,374	422,481	(97,893)
Personnel Expense	2,950	2,950	826	(2,124)
Consultant/Contracted Svcs.	22,500	22,134	17,150	(4,984)
Sub Contracted Services	4,817,607	4,817,607	4,684,220	(133,387)
Occupancy	68,937	71,737	60,922	(10,815)
Communication	117,500	100,182	35,450	(64,732)
Supplies & Minor Equip.	115,000	170,000	87,092	(82,908)
Transportation	12,000	12,000	3,322	(8,678)
Other Expenditures	85,909	90,193	84,093	(6,100)
Capital Outlay	10,000	15,000	9,643	(5,357)
Total Expenditures	<u>5,739,447</u>	<u>5,964,997</u>	<u>5,548,018</u>	<u>(416,979)</u>
Excess (Deficiency) of Revenue Over (Under) Expenditures	31,164	(194,386)	49,531	243,917
Fund Balance - January 1, 2003	<u>399,910</u>	<u>399,910</u>	<u>182,183</u>	<u>(217,727)</u>
Fund Balance - December 31, 2003	<u>\$ 431,074</u>	<u>\$ 205,524</u>	<u>\$ 231,714</u>	<u>\$ 26,190</u>

County of Beaver, Pennsylvania

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
CAPITAL PROJECTS FUND
Year Ended December 31, 2003**

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
Courtroom Improvement Project				
Revenues				
Interest	\$ 400	\$ 400	\$ 1,639	\$ 1,239
Total Revenues	<u>400</u>	<u>400</u>	<u>1,639</u>	<u>1,239</u>
Expenditures				
Fixed Assets	192,789	45,071	24,753	(20,318)
Infrastructure	-	-	-	-
Other Expenditures	<u>3,002</u>	<u>150,720</u>	<u>129,651</u>	<u>(21,069)</u>
Total Expenditures	<u>195,791</u>	<u>195,791</u>	<u>154,404</u>	<u>(41,387)</u>
Excess (Deficiency) of Revenue Over (Under) Expenditures	(195,391)	(195,391)	(152,765)	42,626
Fund Balance - January 1, 2003	203,002	203,002	204,473	1,471
Fund Balance - December 31, 2003	<u><u>\$ 7,611</u></u>	<u><u>\$ 7,611</u></u>	<u><u>\$ 51,708</u></u>	<u><u>\$ 44,097</u></u>

County of Beaver, Pennsylvania

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

CAPITAL PROJECTS FUND

Year Ended December 31, 2003

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
FAA Projects				
Revenues				
Intergovernmental	\$ 172,000	\$ 172,000	\$ 80,476	\$ (91,524)
Interest	275	275	59	(216)
Total Revenues	<u>172,275</u>	<u>172,275</u>	<u>80,535</u>	<u>(91,740)</u>
Expenditures				
Infrastructure	183,075	183,075	75,050	(108,025)
Fixed Assets	-	-	-	-
Other Expenditures	-	-	11,861	11,861
Total Expenditures	<u>183,075</u>	<u>183,075</u>	<u>86,911</u>	<u>(96,164)</u>
Excess (Deficiency) Revenue Over (Under) Expenditures	(10,800)	(10,800)	(6,376)	4,424
Other Financing Sources (Uses)				
Other Financing Sources	-	22,631	23,952	1,321
Other Financing Uses	-	(23,649)	(23,649)	-
Total Financing Sources (Uses)	<u>-</u>	<u>(1,018)</u>	<u>303</u>	<u>1,321</u>
Excess (Deficiency) of Revenue Over (Under) Expenditures	(10,800)	(11,818)	(6,073)	5,745
Fund Balance - January 1, 2003	<u>10,800</u>	<u>11,818</u>	<u>11,871</u>	<u>53</u>
Fund Balance - December 31, 2003	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,798</u>	<u>\$ 5,798</u>